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HAS MANAGEMENT ACCOUNTING RESEARCH BEEN CRITICAL?

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Highlights

- Analysis of theories and topics of articles in the first 25 years of Management Accounting Research
- Management Accounting Research's contribution to critical and social accounting research
- Its neglect of politics, sustainability and the needs of civil society, employees and developing countries
- Relating research advances to a personal historiography of accounting research prior to Management Accounting Research's commencement

Abstract

This paper examines the contributions Management Accounting Research (MAR) has (and has not) made to social and critical analyses of management accounting in the twenty-five years since its launch. It commences with a personalised account of the first named author's experiences of behavioural, social and critical accounting in the twenty-five years before MAR appeared. This covers events in the UK, especially the Management Control Workshop, Management Accounting Research conferences at Aston, the Inter-disciplinary Perspectives on Accounting Conferences; key departments and professors; and elsewhere the formation of pan-European networks, and reflections on a years' visit to the USA.

Papers published by MAR are analysed according to year of publication, country of author and research site, research method, research subject (type of organization or subject studied), data analysis method, topic, and theory. This revealed, after initial domination by UK academics, increasing Continental European influence; increasing use of qualitative methods over a wide range of topics, especially new costing methods, control system design, change and implementation, public sector transformation, and more recently risk management and creativity. Theoretical approaches have been diverse, often multi-disciplinary, and have employed surprisingly few economic theories relative to behavioural and social theories. The

research spans mainly large public and private sector organisations especially in Europe. Seven themes perceived as of interest to a social and critical theory analysis are evaluated, namely: the search for ‘Relevance Lost’ and new costing; management control, the environment and the search for ‘fits’; reconstituting the public sector; change and institutional theory; post-structural, constructivist and critical contributions; social and environmental accounting; and the changing geography of time and space between European and American research. The paper concludes by assessing the contributions of MAR against the aspirations of groups identified in the opening personal historiography, which have been largely met. MAR has made substantial contributions to social and critical accounting (broadly defined) but not in critical areas endeavouring to give greater voice and influence to marginalised sectors of society worldwide. Third Sector organisations, politics, civil society involvement, development and developing countries, labour, the public interest, political economy, and until recently social and environmental accounting have been neglected.

1. Introduction

Section 2 of the paper commences with Trevor’s personalised historiography that endeavours to contextualise the foundation and subsequent development of MAR by identifying who had been seeking changes in accounting, why and how. Their aspirations provide benchmarks to assess MAR’s subsequent contributions. Given Trevor’s UK location, like MAR, this section is inevitably but not entirely UK-centric. Readers impatient with this will hopefully find this does not persist throughout the paper.

Why go back fifty years if celebrating the twenty-fifth anniversary of MAR? And why base it around personalised reflections? The answer to the first question lies partly in coincidence but also because history is easily forgotten and misunderstood. Trevor recently attended a fiftieth anniversary of the first cohort of arguably the first English undergraduates reading in business studies at Bradford University. During the anniversary proceedings he mused about how the degree introduced him to what was labelled ‘behavioural accounting’ – then a novelty in accounting courses. But why make a personalised account with all the risks of cognitive bias, prejudice, self-glorification, memory loss, retrospective rationalisation, and the author’s partial or lack of involvement in important events? These are valid concerns but auto-ethnographies can capture issues lost in sanitised traditional reviews. No academic contribution is immune from subjectivity and bias - denials are often rhetorical ploys to gain privilege. Nevertheless, there is no claim that this paper accurately represents how MAR materialised, was edited, or progressed.

All articles in MAR were read to identify their themes, topics, methods, theories, contributions and, just as importantly, what has been neglected, and why¹ but this proved subjective and difficult as research methods, theories, topics and contributions often overlapped, so Binh joined the project and coded, using NVivo, each article according to their topic, theory(s), type and location of site, research methods, and location of authors. This empirical analysis of published papers is presented in section 3. Section 4 presents a more discursive critical

¹ The results are not a judgement on editorial policy – a journal can only publish what is submitted.

commentary on the perceived central approaches in MAR's papers, namely: the search for 'Relevance Lost' and new costing; management control, the environment and the search for 'fits'; reconstituting the public sector; change and institutional theory; post-structural, constructivist and critical contributions; social and environmental accounting; and the changing geography of management accounting research. The paper concludes by considering whether contributions to MAR have met the aspirations of parties identified in section 2.

2. The Emergence of Accounting as a Social Science: a Personal Journey

Much accounting teaching at Bradford concentrated on book-keeping and cost accounting. It used what now seem esoteric professional textbooks, e.g. Vickery (1962); Wheldon (1962), reinforced by monthly tests of accounting drills. In the second year Tony Lowe left Manchester Business School to be Professor of Accounting at Bradford.² He brought novel ideas to accounting courses including, from memory, matrix accounting, cybernetics, the likely import of computers, linear programming and, behavioural issues, especially psychological work on aspiration levels by USA researchers such as Stedry and Kay (1966). In addition, drawing on his time at Harvard, there were three hour classes on complex case studies, which was innovative then in the UK.

Upon graduating Trevor entered industry as a cost accountant but took, almost by chance, a lectureship in business studies at Wolverhampton Technical College (later a Polytechnic and then a University). He had to teach not only accounting but also law, statistics, economics, even science in society, and management. It easy to forget how little academic knowledge of management there was in the UK then. For example, a teacher on 'business problems', a former manager in UK colonies, offered classes on constructing sandbag defences should native employees rebel; my CIMA correspondence course on management covered colour schemes for workplaces – they recommended vivid red for toilets to discourage lingering.

The main textbook on management courses, often labelled industrial organisation, was Brech (1965), which espoused classical management principles. These seemed incomprehensible, unconvincing and often conflicting, which triggered an unstructured and opportunistic search for alternatives, leading to Human Relations work such as Likert (1967), Argyris (1964) and Hertzberg (1966); institutional sociologists such as Gouldner (1954) and Selznick (1949); nascent contingency theorists like Woodward (1965), and Burns and Stalker (1961); qualitative sociologists such as Garfinkel (1967), Silverman and Blumer (1969), and Glaser and Strauss (1967); and industrial sociologists such as Burawoy (1979) and Roy (1952).

Upon reading classic accounting studies by Argyris (1952) (on behavioural dysfunctions of budgeting), Simon et al. (1954) (on the centralisation or decentralisation of controller departments) and also forgotten books such as Dalton (1959) (on managerial micro-politics) it became evident that sociology and social psychology were relevant to management accounting. This was picked up by researchers, largely from the USA, such as Caplan (1966), Bruns and

² Tony claimed his first academic appointment as a lecturer at London School of Economics in the 1950s was the first UK academic position to be labelled as management accounting.

DeCoster (1969), and Lawler and Rhode (1976) that linked Human Relations' concerns such as participation to management accounting; and Gordon and Miller (1976) and Waterhouse and Tiessen (1978) who developed contingency theories of management accounting. Major European contributions came from books by Anthony Hopwood (1973, 1976) (based on his PhD from Chicago) and Hofstede (1968) on budget participation, standard setting and motivation.

Such work provided the basis for a research degree proposal on the roles of management accountants. In retrospect this was a melange of theories and methods but like many aspiring 'behavioural' researchers then, often self-taught and relatively isolated, this was not unusual. It proved difficult to find a supervisor. Accounting departments said it was not accounting and sociology departments, whilst sometimes sympathetic, claimed insufficient accounting expertise. Eventually Bob Hinings, in the Aston Industrial Administration Research Unit, took sympathy and offered supervision on the premise that he appreciated what was being attempted but he knew little about accounting.

In 1978 Trevor's research dissertation was examined by Anthony Hopwood. It was his first meeting with a 'behavioural accountant' except when presenting a paper to a regional meeting of the British Accounting Association. It had an audience of two. The parallel session on accounting and industrial relations was crowded out. Labour militancy and rampant inflation were central accounting topics that have disappeared from research agendas. Upon discussing his isolation Trevor followed Anthony Hopwood's suggestion to join the Management Control Workshop Group (MCWG) headed by Tony Lowe who had moved to Sheffield University.

The MCWG had little structure or formal organisation: it was essentially discursive and met approximately quarterly. The bedrock of members came from the accounting section at Sheffield University with a significant rump of founding members from Manchester Business School where, after its foundation in 1965, an interdisciplinary group of management control researchers emerged, including Anthony Hopwood, Tony Lowe and PhD students Tony Berry, David Otley and Tony Tinker. The MCWG became a haven for other, relatively isolated, scholars interested in control, from accounting and other disciplines. Behavioural and organisational issues were important but the primary focus lay in formulating a holistic approach to management control using cybernetics and general systems theory. Considerable time spent discussing management control resulted in two books; Lowe and Machin (1983) seeking to define management control, and Chua et al. (1989) which took a more critical approach being adopted by some UK researchers and MCWG members, possibly as a reaction to Thatcherism. Volunteers from the Workshop formed a research team in the mid-1970s to conduct an intensive, grounded study of management control, which ended abruptly in political controversy after some members publicly questioned whether 'unprofitable' pits at the centre of the 1980s National Coal Strike dispute were loss-makers (Berry et al., 1986).

In 1980 Trevor joined the Accounting Division of Sheffield University headed by Tony Lowe - a refuge for young, sometimes radical, accounting scholars regarded as beyond the pale by many other accounting departments. It maintained close contacts with like-minded young researchers such as David Cooper and David Otley through part-time visiting teaching

appointments. The ‘Sheffield School’ achievements are attested to by others (Napier, 2011) and are not chronicled here. However, it is wrong to see it as a homogenous, integrated group of scholars – rather it was theoretically heterogeneous but committed to an interdisciplinary social science approach to accounting, especially management control, and constant questioning of assumptions within teaching and research. Tony Tinker brought a political economy flavour but it did not dominate. The primary research emphasis lay on how cybernetics, management science and organisation theory could render management accounting more anticipatory by: monitoring key environmental variables and employing feed-forward controls; emphasising long-run organisational survival and growth rather than profit maximisation; applying Ashby’s ‘Law of Requisite Variety’ (1956) to build organisational controls that matched environmental complexity and incorporate informal not just formal information flows and controls. However, systems theory had problems surrounding the definition of boundaries; delineation of levels of systems, sub-systems and constructs; and defining and measuring organisational effectiveness. It became evident that these were subjective constructions, which induced interest in the philosophy of social sciences, initially ‘softer’ systems research from Churchman (1971) and Mitroff (1971) on inquiring systems; and then more fundamental methodological issues (Hopper and Powell, 1985; Chua, 1986).

Sheffield was not alone in advocating more behavioural work. For example, Cyril Tomkins at Bath University, influenced by his colleague Professor Iain Mangham, built a research group that applied symbolic interactionism to accounting [see Tomkins and Groves (1983) and Tomkins et al. (1980)]. Also Anthony Hopwood on returning to the UK after spells at Manchester and Henley Business Schools joined Oxford and built a research group that produced influential papers, e.g. Burchell et al. (1980). Anthony Hopwood was an important mentor to many pursuing ‘behavioural’ accounting. In 1978 he started a Behavioural Accounting Newsletter which metamorphosed into the journal *Accounting, Organizations and Society*. Initially its main focus was the USA, which supplied 15 of the original 23 editorial board members. Anthony also played a leading role in establishing the European Accounting Association in 1977, which spawned innovative workshops on management accounting. In 1981 a Sheffield contingent attended a *European Workshop on Information and Control* in Brussels. This was no easy task. We pooled our scarce funding, took trains and the ferry to Brussels, and arrived at our pension at 2 a.m. It was Trevor’s first contact with Continental European scholars pursuing organisational approaches to management accounting, whose presence and work he (and his colleagues) knew little, partly because it was often unavailable in English, and their Anglo-American centrism.

Worried about the apparent dearth of quality accounting research in the UK the Chartered Institute of Management Accountants (CIMA) and the government research funder - the Social Science Research Council sponsored two day workshops, initially at Manchester University, for invited researchers, commencing in 1980.³ The initiative was led by the founding editors of MAR, John Arnold and David Cooper. The meetings enabled younger and older researchers to reflect on future research. Many papers discussed were methodological and behavioural. Recurring themes were the apparent lack of uptake of ‘new’ management accounting methods

³ These continue today, sponsored by CIMA, under the title Management Accounting Research Group.

such as marginal costing, discounted cash flow, and linear programming in UK firms; placing less emphasis on normative economic prescriptions; and understanding more about actual practices through qualitative case studies and surveys. This was not a call to jettison economic and quantitative work but rather to understand why they apparently were not being used as anticipated. A resultant CIMA monograph (Scapens et al., 1987) indicates how case study methods, and organisational and behavioural research into management accounting gained legitimacy.

In 1983 Trevor joined Manchester University's Accounting and Finance Department which was large, liberal, eclectic department and had a strong research ethos. David Cooper, a lecturer there from 1974 to 1980, and colleagues had introduced 'behavioural' accounting into the curricula. In 1984 David returned to Manchester as Professor of Accounting and Finance at the nearby School of Management at UMIST where he built a like-minded team that included Keith Robson, Alistair Preston and Penny Ciancanelli. Interaction with their counterparts at Manchester University was considerable.

David and Trevor perceived that scholars interested in political economy and political engagement affecting accounting were scattered and isolated internationally so a workshop under the anodyne title 'Interdisciplinary Perspectives on Accounting' (IPA) was organised (see Roslender and Dillard (2003) for its early history). However, defining what fell within its remit proved problematic.⁴ For the organisers the desire was to promote cause driven research on public interest issues to reveal how accounting rather than reinforcing processes of domination, exploitation and injustice, could give disadvantaged and/or marginalised group's greater voice (Morales and Sponem, 2015). However, it was clearer what was opposed, namely positive accounting theory and its ilk, rather than what it was for. Also it was important to be inclusive and build networks of researchers internationally. Consequently anyone perceived as pursuing 'alternatives' with a critical edge were welcomed. For some it was a political mission to promote social democracy and trade unions, civil society involvement, feminism, communitarianism, ecology, and poverty reduction - whereas for others it was a question of promoting alternative research, especially qualitative methods, behavioural and organisational applications, and political economy. Theoretically the work ranged from Marxist to post-structural (especially Foucauldian), and from micro-ethnographic to macro political economy. There was a large international involvement initially but mainly from the UK, North America and Australasia. This paper defines 'social and critical' broadly as did the IPA Conference. Thus it spans accounting work adopting ethnographic and grounded theory, structuration theory, institutional theory, and more recently actor network theory; post-structural and discourse theory; and political economy (see Hopper et al. (2015) for a discussion of each's management accounting implications).

⁴ Conference contributions were published in a book (Cooper and Hopper, 1990) and in special editions of *Accounting, Organizations and Society* on critical accounting (1987, V.12, N.5) and the 'new' accounting history (1991, V.16, N.5/6).

In 1987 Trevor spent a year as a visiting professor at the University of Michigan's business school⁵ who proved generous and hospitable hosts. This was then a rite of passage for aspiring UK accounting academics, as the USA was perceived as the international centre for accounting research. Michigan had been significant in establishing behavioural accounting. Eric Flamholtz did his PhD there alongside Rensis Likert in the Institute for Social Research - a centre for human resource accounting. However, to Trevor's surprise accounting faculty had little or no knowledge and interest in this. Their interest in behavioural accounting beyond cognitive psychology was minimal. European methodological debates, insofar as they were known, were considered eccentric, lacking rigour and deluded. Financial accounting research predominated and such researchers frequently taught management accounting; often through technical exercises eventually leading to inventory valuation.⁶ Case study teaching and research was beyond bounds. Pockets of social accounting research existed at institutions such as Penn State, Wisconsin, Iowa, and in Canada, Toronto and Queens, which invited Trevor to present papers. However, pursuing organisational and sociological work was beleaguered in most major research schools. Market-based research and positive theory reigned. Following Michael Jensen's paper (1983), *Organization Theory and Methodology* (which remarkably makes little reference to either organisation theory or social science methodology), much USA management accounting adopted positivism and agency theory, with a focus on economic individualism, contracts and performance evaluation. Cognitive psychology research was tolerated as it complemented such reductionism and used statistical hypothesis testing, as did much survey work on contingency theory. The exception was Harvard, where Bob Kaplan and colleagues were advocating case study research and new costing methods such as activity-based costing. However, major schools beyond the Harvard network regarded such work sceptically – perceiving it as lacking rigour and not rooted in conventional economic wisdom.

In contrast, dramatic changes were occurring in management accounting generally, and critical and social accounting specifically, in Europe and Australasia. There was a rapid increase in journals, including the *Journal of Management Accounting Research* (1989), *Behavioural Research in Accounting* (1989), the *European Accounting Review* (1991), the *Accounting, Auditing and Accountability Journal* (1988), and *Critical Perspectives on Accounting* (1990). Although USA journals like the *Accounting Review*, *Journal of Accounting Research*, and the *Journal of Accounting and Economics* retained high international rankings and influence despite their restricted range of topics, methods and author origins, a raft of journals outside the North American mainstream emerged. MAR was one of these.

⁵ How technology has changed things. A tea chest containing my books, notes and files of papers collected after long sessions rooting on library shelves and photocopying them, were despatched by sea. Papers were still written in longhand and typed up by secretaries over successive redrafts. Drafts of joint papers were exchanged in the post. Now on a visit all of this is on a stick and emails containing drafts sent in the evening to co-authors in another continent may be responded to the following day.

⁶ Kaplan's claim that management accounting stagnated after the 1920s due to the domination of financial accounting is unconvincing but it may be valid concerning how management accounting became taught in the USA.

Nevertheless, whatever its intentions, MAR had UK parentage. This is important for understanding how MAR developed. There was widespread support, not least amongst some senior professors, for more qualitative methods; incorporation of organisational, cybernetic and behavioural factors; and to understand practice from managers' perspectives. This was supplemented by MCWG members' desire for a holistic, multidisciplinary approach to control. Within these circles a social and critical wing emerged that engendered vigorous debates over social theories and alternative research methodologies; and pursuing issues of gender, labour, civil society involvement, the public interest, politics, and the accounting profession. However, the USA was still widely regarded as the centre for management accounting research and although European work was becoming more recognised, it was still relatively unknown in the UK. So how did MAR respond to such issues and contribute to social and critical work?

3. Management Accounting Research: an Empirical Analysis

From its outset MAR has proclaimed to be eclectic, multi-disciplinary and open to all research paradigms. As will be revealed, this has substantially been achieved. The 475 papers published from 1990 to 2014 were coded according to main themes (tree nodes) namely: year of publication, country of author, country of research site, research method, organization type, data analysis method, topic, and theory. The coding was undertaken by one author, with monitoring and verification by the other, especially when overlaps or confusion between sub-nodes occurred. Country of author was coded according to where their institutional affiliation resided. Each paper's research site(s) was classified according to the country it took place; type of industry covered, organisational size, and ownership (private or public). Each paper was coded for the data analysis method used (mathematical, statistical, descriptive, or qualitative); and the research method adopted (analytical or modelling, experimental, history archival, literature-based, market research, qualitative and case studies, surveys, and triangulation). Given our focus on social research we were interested in qualitative research methods used. These were classified by data sources (interviews, observations, meetings, or documentation); and whether data was coded clearly, somewhat, or not at all.

The remaining two tree nodes, topic and theory, were more difficult to code as constructing their sub-nodes was very subjective. Time and cost constraints prohibited a separate inter-coding reliability test. Thus the reliability and validity of the data may have limitations though the authors believe the categorisations and trends revealed have substantive validity. Typical difficulties were that the theory could be implicit, i.e. not explicitly named or different terms used for similar theories; or multiple theories and topics were studied simultaneously. Each tree node for topics and theories had over 20 sub-nodes. This created presentational and analytical complexities, so sub-nodes were combined into broader categories resulting in the theory groups: social and critical, contingency, management control and systems, economic, psychological and social psychological, social network theory, and no theory or unclear. Research topics were organised into sixteen groups: performance measurement and rewards; cost management; management control systems; implementation and change; inter-organisational controls; budgetary control; capital budgeting; strategic management accounting; Japanese and lean manufacturing accounting; risk management; research methodology; social and environmental accounting; accountants' role; accounting software

and computerised systems; management accounting theories and practices; knowledge management and intellectual capital. Papers were grouped into five year periods to more easily represent trends. Once coding was completed, each theme's distribution across the relevant sample and trends over the five periods were analysed (using the Query of Matrix Coding in NVivo10) and these matrix tables were exported to Excel to compile charts.

3.1 Where have authors come from and what type of organisations in which locations have been studied?

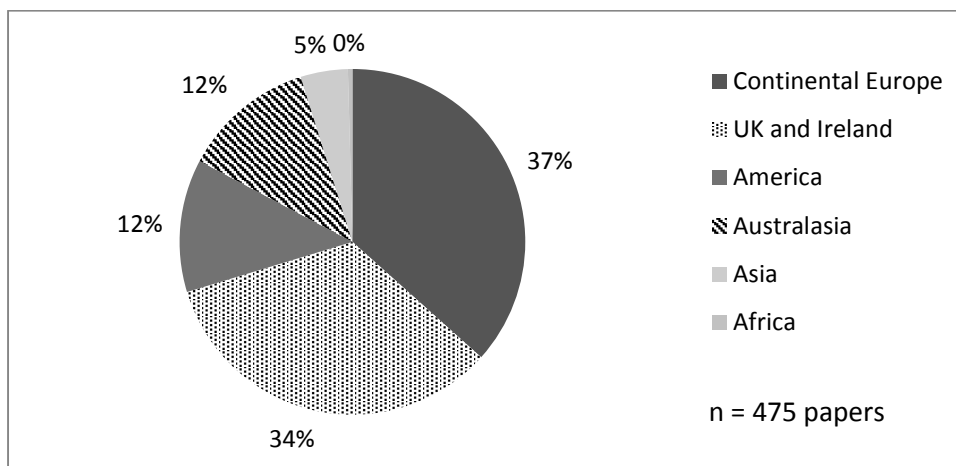


Figure 1: Region of authors

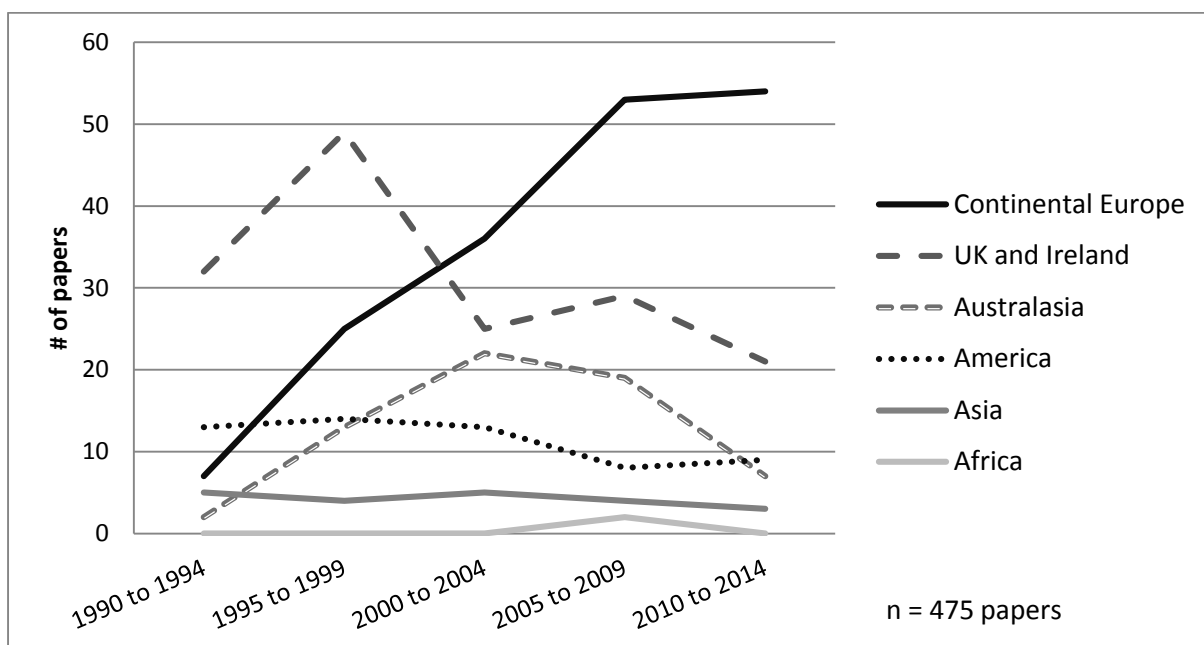


Figure 2: Region of authors over time

As Figure 1 shows, UK/Ireland and Continental Europe have dominated publications in MAR (34% and 37% respectively). Australasian and American authors each contributed 12%. The

number and proportion of Australian authors over time has fluctuated whereas American authors have declined. Unsurprisingly, given the origins of MAR's editors and publisher, and English being its language, early papers came predominately from UK/Ireland but Continental European authors have consistently increased in absolute terms (from 7 to 54) and proportionally (from 12% to 57%), whereas authors from UK/Ireland have declined absolutely (from 32 to 21) and relatively (from 54% to 22%) (see Figure 2).

The growth of Continental European papers was not accidental, for MAR took pains to 'discover' academic work beyond Anglo-America, especially from Germany with regard to its costing history (Schonfield, 1990); course contents and textbooks (Bursall, 1992); its proximity to production, scattered textbooks, and scepticism of management by numbers (Schildbach, 1997); Reibel's contribution (Weber and Weißenberger, 1997); and marginal costing developments (Klook and Schiller, 1997). Other attempts to discern more about Continental European work emerged, e.g. budgeting in Sweden (Arwidi and Samuelson, 1993); small and medium sized Mediterranean businesses (Amat et al., 1994); transfer pricing in Holland (Van de Meer-Kooistra, 1994); accounting change in a Norwegian shipyard (Polesie, 1994); accounting in joint ventures between Western and USSR firms (Southworth, 1994); and how globalisation is transforming Finnish accounting approaches (Granlund and Lukka, 1998).

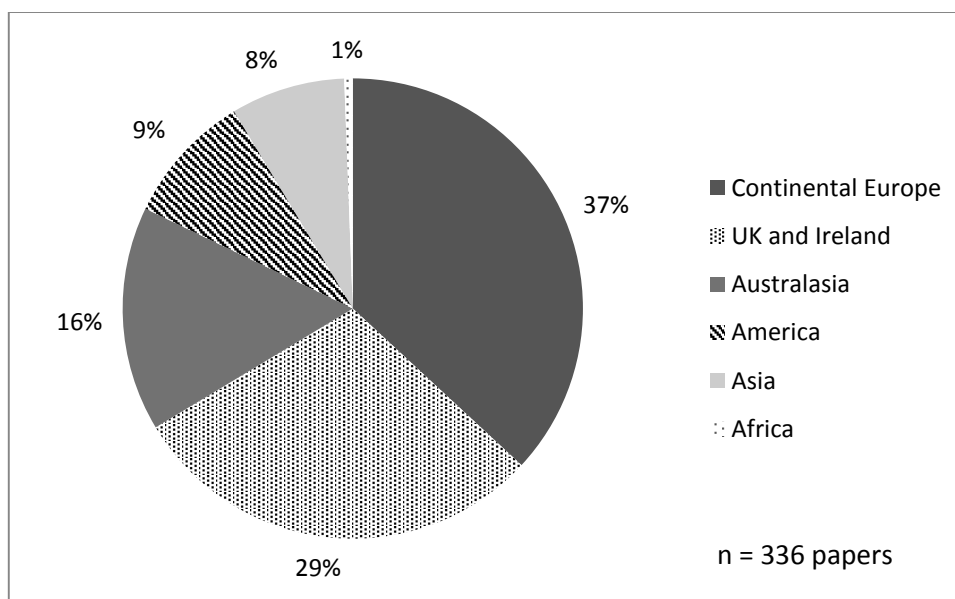


Figure 3: Distribution of papers by region of site⁷

⁷ The total number of papers in which a research site can be determined is 336. Papers that are literature reviews or purely theoretical are excluded.

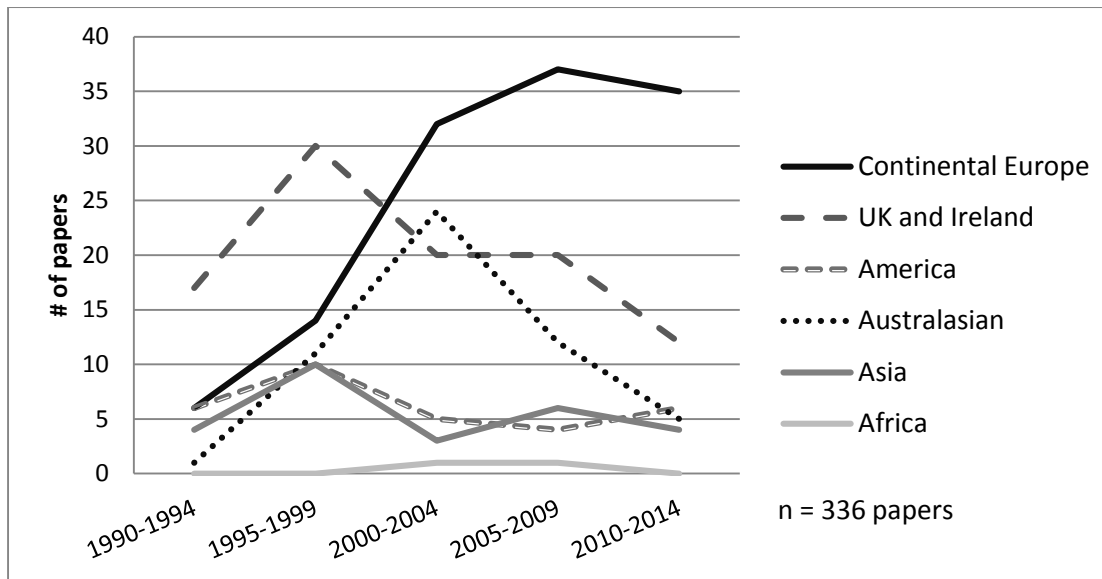


Figure 4: Region of sites over time

The proportion and numbers of research sites in Continental Europe have increased dramatically. Sites in Continental Europe and UK/Ireland account for 66% of empirical papers (see Figure 3). The remainder are largely in developed capitalist countries - especially Australasia, Japan and North America. In absolute terms the number of UK and Ireland sites have fluctuated but proportionally they have declined from 50% to 19%, whereas those in Continental Europe have grown numerically (from 6 to 35) and proportionally (from 18% to 56%) (see Figure 4). American and Australasian sites vary in number and proportions over time and no trend is immediately discernible. Asian sites have varied numerically but declined proportionally, probably due to less work on Japan. In 2002 a special edition on management accounting in transitional economies revealed how privatisations, deregulation, globalisation and new technologies have engendered management accounting reforms (Jaruga and Ho, 2002) but subsequently little work on transitional or developing economies has emerged⁸ though China received more attention.⁹

The distribution of research sites by ownership type, size, and industry were analysed for papers using qualitative and case study methods. Surveys and market research were excluded as they spanned different ownership types, organisational sizes, and industry type, along with methods, such as experiments, undertaken on individuals not organizations. 52% of papers

⁸ Exceptions are comparative analyses of management accounting change in Malaysian, Singaporean, Canadian and French companies (Sulaiman and Mitchell, 2005; Chanegrih, 2008) and in USA and Malaysian plants (Brewer, 1998); accounting in state owned Bangladeshi jute mills (Hoque and Hopper, 1994; Alam, 1997); outsourcing in Southern Africa (Sartorius and Kirsten, 2005); and shortages of qualified accountants in South Africa (Luther and Longden, 2001).

⁹ Contributions include: a review on its costing (Scapens and Yan, 1993); adoption of Western costing techniques in an iron steel company (Lin and Yu, 2002); performance measurement in a large state-owned enterprise (Li and Tang, 2009); and cultural differences between US, Australian, and Chinese and Singaporean nationals (Chow et al., 1997; Awasthi et al, 1998; Lau and Tan, 1998).

using qualitative and case study methods examined public sector organisations and 46% examined the private sector. Only 3 papers (2%) studied Third Sector and cultural organisations, namely the Royal Danish Theatre (Skaerbaek, 1992) and an Australian church (Parker, 2001, 2002). American and Asian papers were more oriented to the private sector and those in Australasia, and UK/Ireland more to the public sector. Continental European and African papers paid equal attention to both sectors. Public sector sites were more common before 2004 and since 2010 (probably due to special issues on public sector research). Large organisations provided 84% of case study sites, small and medium sized enterprises (SMEs) 14%, and micro firms 2%. Asian contributions studied SMEs more than elsewhere. Service organisations provided most sites (36% or 53 papers), followed by manufacturing (31% or 45 papers), utilities and public services 23%, and financial services 10%. Asian papers were more oriented towards manufacturing organisations, and Australasian and UK/Ireland papers more to service organisations, whilst American and Continental European papers devoted similar attention to both.

From a social and critical perspective the volume of public sector work is welcome for management accounting has played a prominent and contentious role in its restructuring. However, the neglect of civil society, and 'Third Sector' and cultural and leisure organisations is disappointing and surprising. Cultural organisations are significant contributors to gross national product as well as possessing artistic merit, and service and advocacy non-governmental organisations (NGOs) have grown dramatically internationally. Their need to demonstrate efficiency by adopting conventional management accounting controls has often proven difficult to reconcile with their moral, cultural and social missions. Moreover, the rise of campaigning groups such as Tax Uncut and Transparency International raise important political issues about reforming accounting practices and legislation. Their use of contemporary technology to organise and challenge commercial organisations represent fresh means of accountability to civil society and pursuing public interests. Such topics are absent in MAR. We have corporate accounting, we have state accounting, but no citizen accounting.

The neglect of the Third World is surprising, for accounting has been integral to contentious development policies of transnational institutions such as the World Bank seeking to integrate poor countries into a globalised economy. Here the political cannot be separated from the economic. Such policies can benefit poor countries but they can also stifle development of domestic capacity; reduce national sovereignty; and encourage environmental degradation, especially when weak legal systems, government agencies and regulatory systems; and ineffective and sometimes corrupt political leadership prevail. Accounting is an essential but neglected cog in mechanisms of development. For example, market-based policies promoting privatisation presume that social benefits accrue from private owners adopting commercial accounting controls; and that government agencies employing New Public Sector Management techniques and 'good governance' policies will mitigate corruption, build local capacity (not least in accounting and financial services), and increase civil society involvement. However, many accounting solutions recommended and/or imposed by external institutions and Western consultants fail (Andrews, 2012; Hopper et al., 2009; Hopper et al., 2012). Too often they assume that accounting for development entails an unproblematic transference of Western

technical systems, regulations and concepts. However, these are allegedly biased to large multinational corporations' and rich countries' ideologies and interests; such accounting reforms often fail due to insufficient regard for indigenous circumstances, needs and participation; implementation problems; and inequities of power. Moreover they often emphasise financial rather than development ends.

The economics and politics of globalisation involve a host of accounting issues including how transnational companies relocate to low tax jurisdictions or use transfer pricing to avoid domestic taxes. Accounting policies in poor countries are formulated, imposed and implemented through networks of consultants, professional associations and transnational regulatory institutions from and dominated by rich countries. They are directed at better integrating poor countries' economies into the global economy through accounting solutions that tend to emphasise economic efficiency. Whether they increase local accounting capacity, foster emerging indigenous professional associations, and create practices sensitive to local needs is questionable. Moreover, development goes beyond increasing economic growth, incomes and efficiency. It also incorporates improving citizens' quality of life; creating jobs for poor and marginal sectors of society; redistributing income; empowering women; improving education and literacy; increasing participation and influence in local and national politics; and combatting environmental degradation. However, research in MAR has neglected accounting in poor countries where most of the world's population live, and has concentrated on accounting in rich countries where most of the world's capital resides.

3.2 What theories and research methods have been adopted?

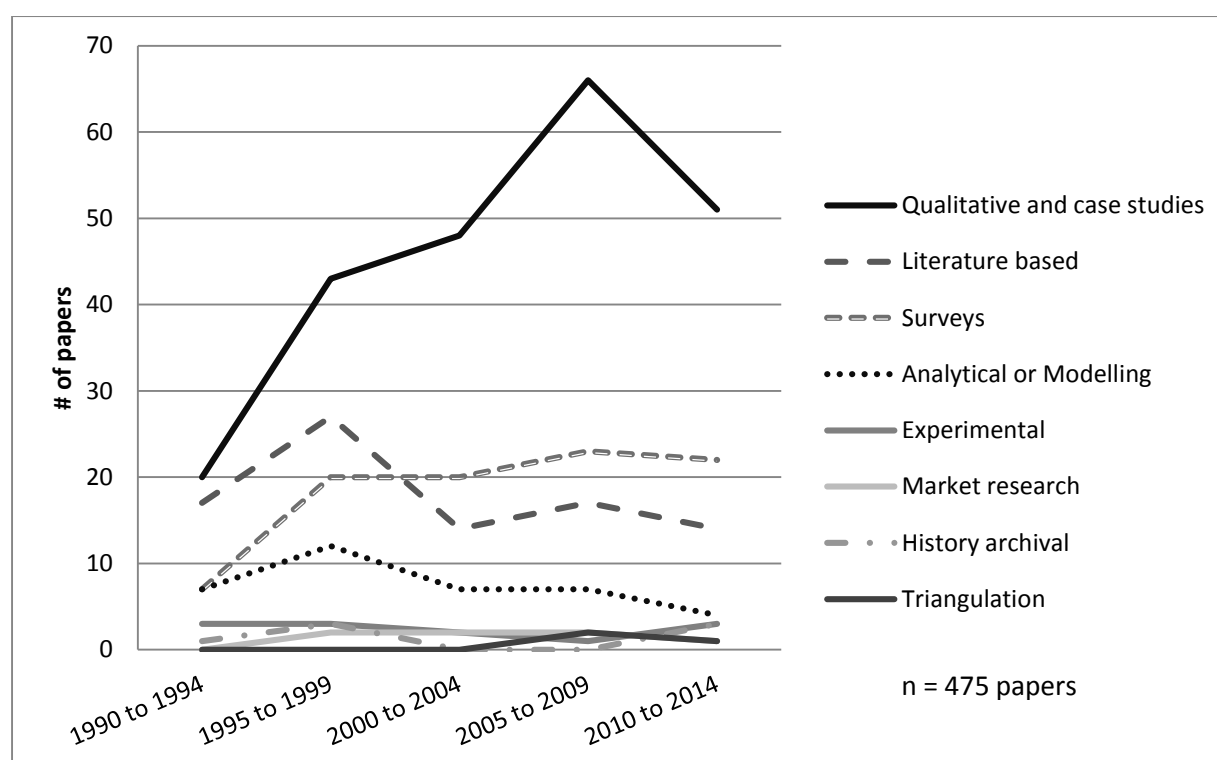


Figure 5: Research methods by period

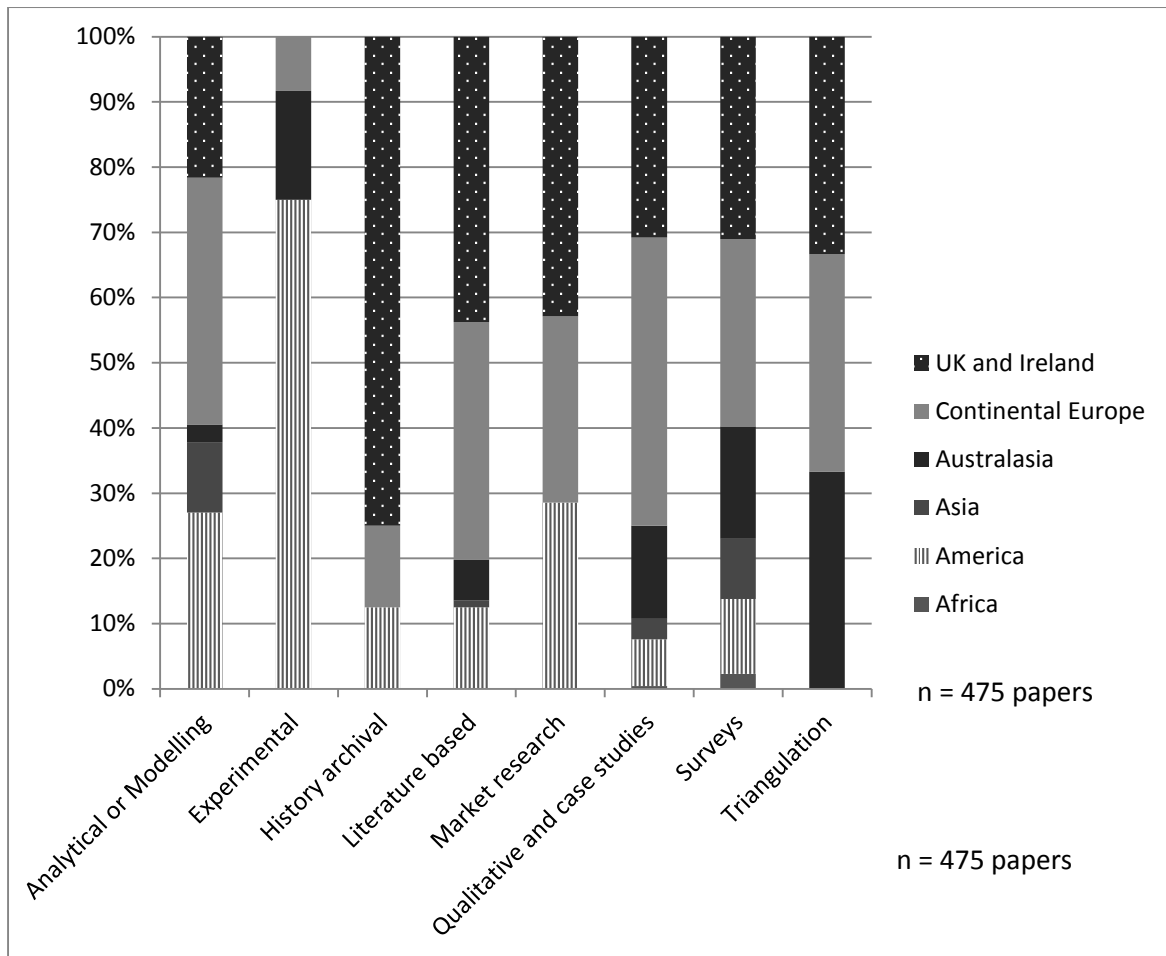


Figure 6: Research methods by region of author

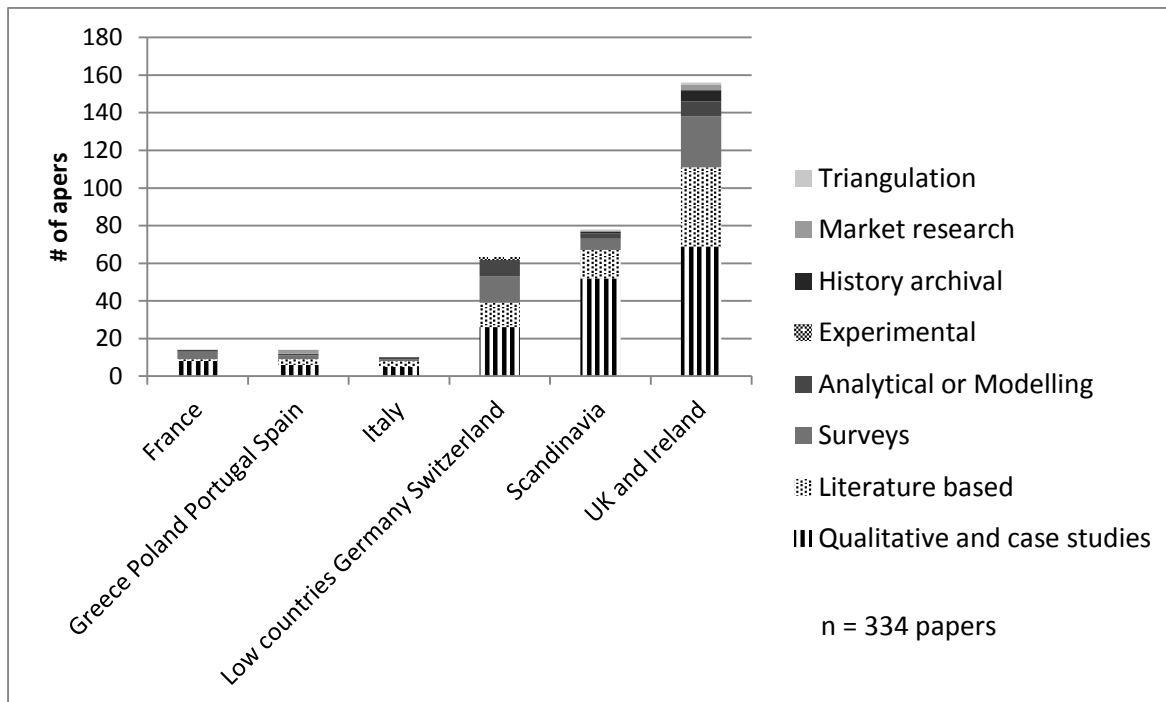


Figure 7: Research methods by European countries

A review of management accounting research by Spicer (1992) advocated more field studies to link incentives, governance and control to strategy and the environment as a precursor to statistical testing of hypotheses derived from agency theory and transaction cost economics. The adoption of qualitative methods materialised, though not invariably for the purposes intended by Spicer. Our qualitative and case study research category covered diverse methods including action research, case studies and ethnography. Such studies have grown and become dominant in MAR. In the first period there were 20 such papers (36% of the total) whereas in the last period there were 51 (52% of all papers) (see Figure 5). Literature based papers and surveys were the next most common methods, though the former have declined in absolute and proportional terms (numerically 31 to 14 and proportionally 31% to 14%) whereas the converse is true for surveys (numerically 7 to 22 and proportionally 13% to 14%). The fewer papers using analytical or modelling, experimental, historical, market-based, and triangulation methods have been relatively stable numerically though analytical and modelling ones have declined in absolute and proportional terms. Private sector papers were more oriented towards contingency and economic theories, whilst history and public sector papers more often adopted social and critical theories. Unsurprisingly, analytical, modelling and market research papers adopted economic theories, and experimental papers psychological and contingency theories. Papers based on qualitative and case study methods preferred social and critical theories, whereas contingency theory papers tended to use surveys.

Authors from UK/Ireland dominate historical methods, and Continental European and UK/Ireland authors dominate qualitative and case studies (Figure 6). The use of surveys and literature reviews are spread more evenly. Americans more commonly used analytical or modelling, market-based and experimental methods, and were less likely to adopt qualitative or survey methods. Australasian papers span various methods though experimental and survey methods are relatively more marked. Qualitative and case study methods predominated across all topics, except for research methodology and strategic management accounting, where literature reviews and theory building predominated. Budgetary control research favoured surveys and qualitative and case study methods equally. Surveys (though not as much as qualitative and case study methods) were more frequently used in risk management, capital budgeting, and Japanese and lean manufacturing papers. All the European papers were analysed to see if methods varied across countries (see Figure 7). Qualitative and case study, and survey methods predominated across each location, though analytical or modelling was somewhat more common in the Low Countries, Germany and Switzerland. Nevertheless it proved difficult to stereotype any European countries' predilection for particular research methods.

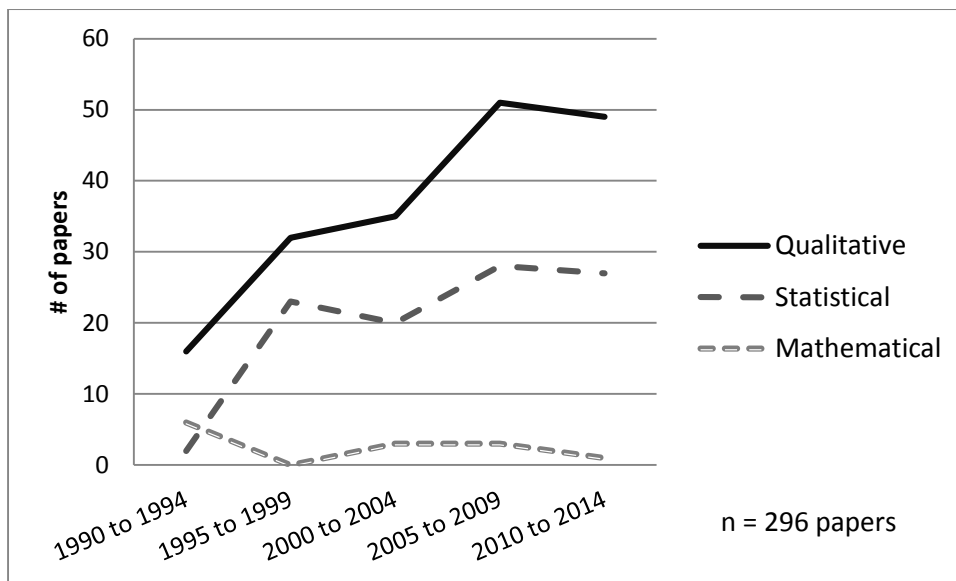


Figure 8: Data analysis methods by period¹⁰

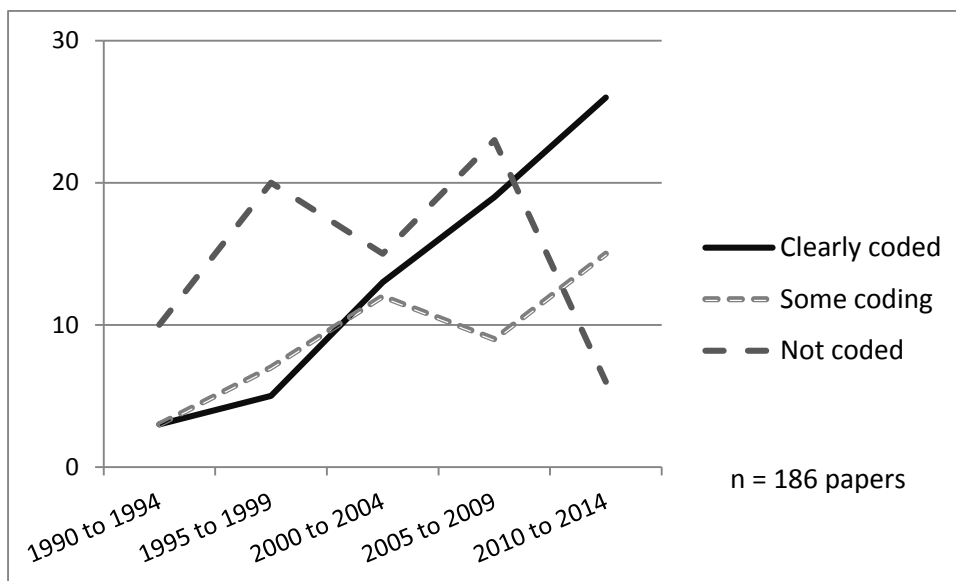


Figure 9: Data analysis – qualitative by period¹¹

The preponderance of qualitative methods of data analysis (see Figure 8) is unsurprising given the growing adoption of qualitative and case study research methods. Such analyses increased numerically from 16 to 49 but the proportion has been relatively constant ranging from 58% to 67% of all forms of data analysis. Statistical analysis (including descriptive statistics) was used little in the first period but increased subsequently and has been evident in 34% to 42% of reported research, whereas mathematical analysis has remained consistently small in volume

¹⁰ There are 296 papers in which data sources are clearly identified and data analysis methods are clearly discussed.

¹¹ 186 papers use qualitative data analysis methods.

and proportionally. Given the predominance of qualitative research, we investigated its data analysis methods, i.e. its coding (see Figure 9). 39% of papers did not code data systematically or explain their coding; 35% clearly did; whilst the remaining 26% gave limited detail for some data. When trends were examined, a more positive picture emerged - papers with clearly or somewhat coded data consistently increased, whilst those not coded decreased. This suggests more stringent requirements by referees regarding data analysis, or possibly the popularity of qualitative analytical softwares, such as NVivo, that facilitate systematic coding.

Broader method issues concerning qualitative and case study research are apparent. Often interviews are written up as if only one interpretation exists, which privileges the perceptive power and storytelling ability of the authors. Qualitative research linking practice to the meanings, beliefs and logics of managers has been commonplace but has been insensitive to hermeneutic claims that meanings are transitory, and representations through language are not invariably consensual and are a product of the researcher (Llewelyn, 1993). Profound differences between symbolic interactionism, phenomenology and ethnomethodology have been either ignored or lumped together as 'interpretive' or 'qualitative'. In summary, concerns about the low theoretical and research methods rigour in qualitative research which may limit their prescriptive value have persisted (Otley and Berry, 1994).

Figure 10 details the theoretical approaches over time in MAR papers. There has been a marked decline in papers lacking theory in absolute and relative terms. The social and critical mode was interpreted widely, consistent with the approach of the First IPA Conferences. It spans interpretive, institutional, social and environmental, political economy, post-structural and constructivist work. They have become the most common approach (27% of all papers), followed by contingency theory (23%) and economic theory (22%). Leaving aside the period 1900-1994 and apart from a dip in economic papers in 2010-2014, the proportions have remained relatively constant, though social and critical theory increased marginally. More papers have adopted management control and system theories (due to growing interest in inter-organisational control and strategic management accounting), and psychological and social psychological theories (due to growing interest in performance management). Papers adopting social network theory are relatively recent and few. Social and critical theories were adopted in most UK/Ireland papers (53%), and were widely used in Continental European and Australasian papers (circa 40%). In contrast, contingency theory was less used in UK/Ireland papers but was a strong preference in American and Australasian papers. Economic theories received relatively equal attention across all regions (more than 20%), but particularly so in America and Continental Europe. Management control and system theories were mostly adopted in Continental Europe and UK/Ireland.

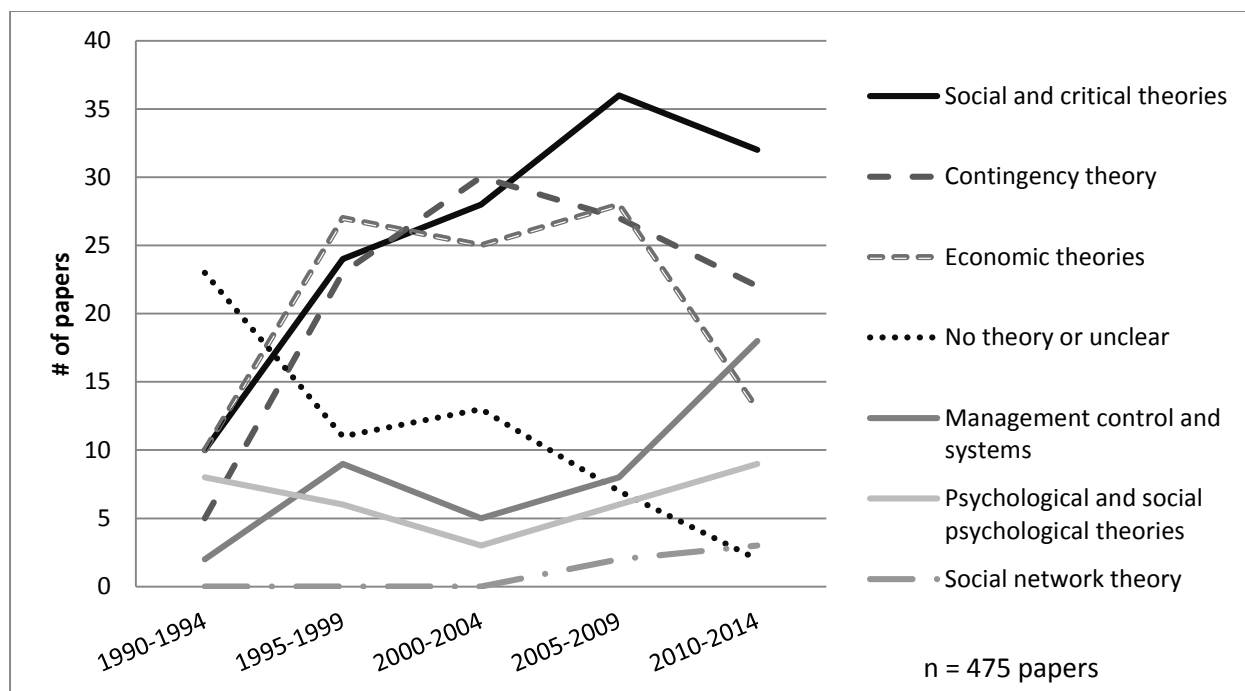


Figure 10: Theoretical approaches over time

3.3 Methodological reflections

Comparability of studies is problematic due to the different theories employed with sometimes conflicting methodological assumptions; different research methods and measurement of key variables; ambiguous, inconsistent and conflicting results; and research often based on simplified and partial settings. This has prompted calls for a meta-theory approach, as in other complex fields, e.g. polynomial regression analysis with a response surface methodology, and a pragmatic epistemology of measurement as used in natural sciences (Burkert et al., 2014). This could help but the static nature of much work; its frequent reliance on perceptions; reciprocity between presumed independent and dependant variables; and the presence of equifinality, managerial choice and human agency, may limit the scope for gaining greater order and better discerning causality. Moreover, as will be discussed, change may not be as linear, nor accounting systems as stable, as presumed, and the subjectivity of researchers as well as subjects remains an important issue.

Many MAR papers have been multi-disciplinary, i.e. they combine theories or incorporate aspects of other theories into their models and analyses; and use multiple methods within and across studies. However, often such theoretical triangulation neglects problems of combining methodologies with conflicting assumptions. How to execute triangulation to overcome validity issues and paradigm differences has attracted growing interest, especially from social and critical researchers. Various remedies have been prescribed. They include constant iteration and probing of unexpected or inconclusive findings from studies combining positive and qualitative theories, and case study and survey methods (Modell, 2005); greater appreciation of the social construction of facts, logic, values and communication across research paradigms (Nørreklit et al., 2006); adopting critical realism grounded in abductive

reasoning that treats empirical observations as objectively verifiable rather than theory-related (Modell, 2009); building coherent knowledge from ambiguous concepts and mixed empirical results through concept analysis (Tessier and Otley, 2012); recognising paradigm allegiances can be a cloak for methodological identity, theory simplification and self-interested academic protection which can be redressed by meta-triangulation studies employing mixed methods to encourage cross paradigm engagement (Modell, 2010); revealing different interpretations and processes of discovery through greater reflexivity and metaphors (De Loo and Lowe, 2012); and incorporating emic and etic approaches, being reflective, recognising how researchers' intervention drives the study, negotiating and balancing competing agendas and interests, and letting theoretical and empirical results emerge through dialogue (Suomala et al., 2014).

There is no consensus (there may never be) on how best to pursue theoretical and research method triangulation. However, the encouragement of triangulation debate and application are arguably strengths of MAR, for practical problems rarely fall within a single theoretical silo. It can prove productive. For example, a dual-method, mixed paradigm study by teams with different methodological orientations and objectives helped them complement and challenge their prior theories, and thence establish a more unified body of knowledge (Brown and Brignall, 2007). However, this required self-awareness and reflexivity about their different philosophical and political assumptions. One school of thought about triangulation is just to do it without navel gazing about conflicting methodological assumptions. This has merit, especially if it encourages the iteration of findings on common problems from methodologically diverse bodies of work. Greater scrutiny of the methodological issues involved and means of overcoming them need encouragement, rather than being killed by overzealous gatekeepers that police paradigmatic boundaries. The advancement of triangulation requires 'Renaissance' editors, academic leaders, referees and researchers who exercise mutual toleration, respect for, and engagement with, work which spans paradigms and encourages dialectic debate (Vaivio and Sirén, 2010).

3.3 What research topics have been pursued?

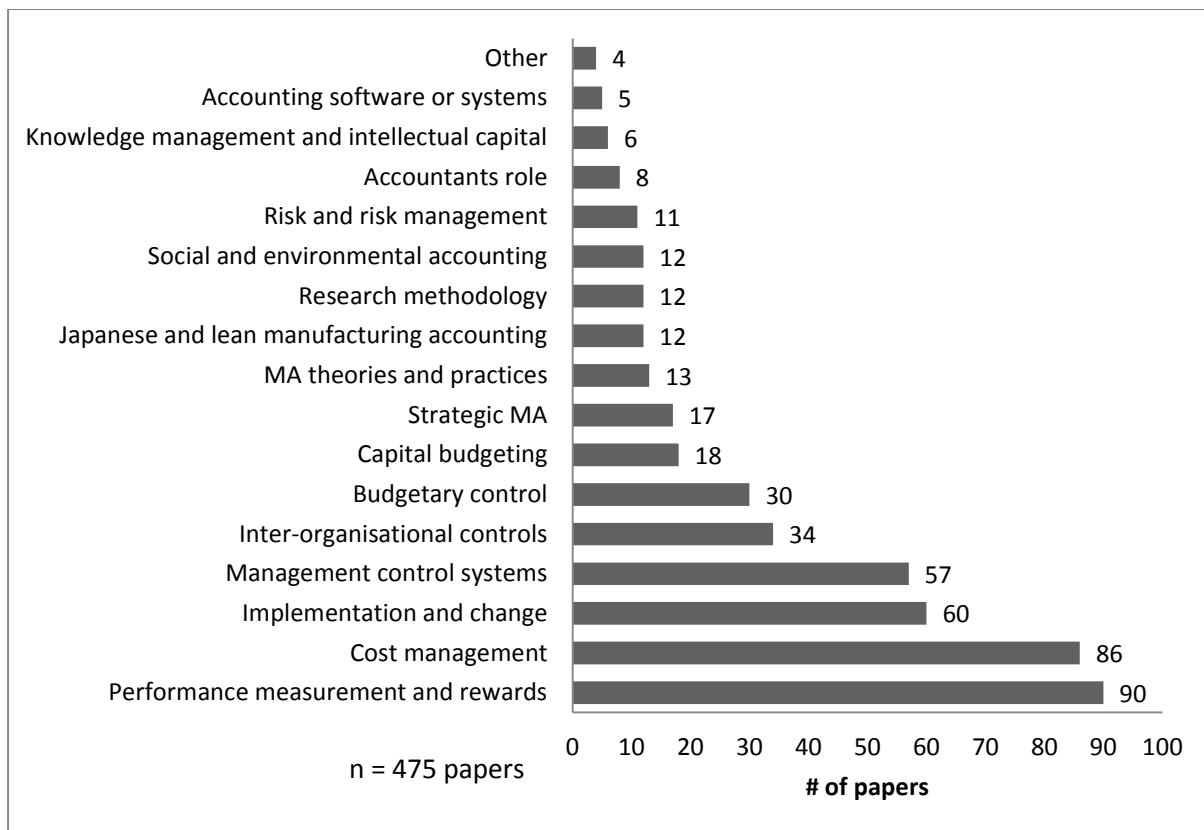


Figure 11: Distribution of topics over 25 years

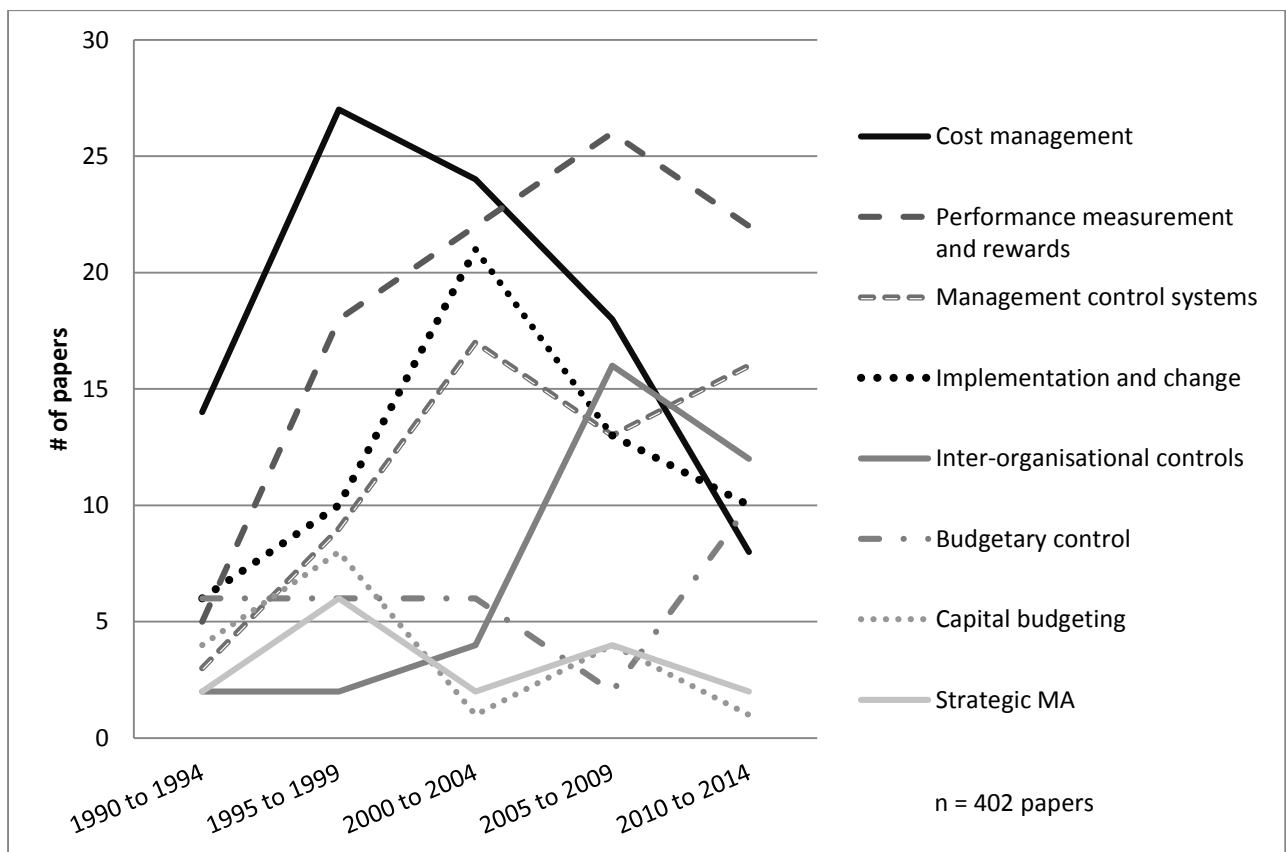


Figure 12: Change in major topics over time¹²

Over MAR's 25 years, performance measurement and rewards, and cost management have been most frequently investigated (90 and 86 papers respectively) followed by management control systems and implementation and change (60 and 57 papers respectively), budgetary control and inter-organisational controls (34 and 30 papers respectively) (see Figure 11). Cost management has declined in absolute and relative terms, whereas performance measurement and rewards and management control systems have increased in both respects throughout the five periods (see Figure 12). Implementation and change peaked in absolute and relative terms during 2000-2004 but remains a significant topic. Inter-organisational controls were rarely examined before 2004 but such work has surged since. Budgetary control experienced a decreasing trend until 2009 and both capital budgeting and strategic management accounting have attracted decreasing interest over time. The less researched topics rarely exceeded five papers apiece within each time period. Some topics such as accountants' role, management accounting theories and practices, knowledge management, accounting software and systems have received increased interest; and three topics, social and environmental accounting, risk and risk management, and research methodology, almost nonexistent before 2009, have received greater scrutiny subsequently (with the help of special issues). Since 2004 there has only been one paper on Japanese management accounting and lean manufacturing.

Performance measurement and rewards were most extensively explored in American papers (about 30%), whereas they constituted about 20% of papers from Continental Europe, UK/Ireland, and Australasia. Cost management received similar attention across all regions but particularly in Asia; budgetary control was studied more in Asian and Australasian papers; management control systems more in Europe and UK/Ireland than elsewhere; capital budgeting was examined mostly by American papers; Japanese and lean manufacturing accounting received greatest attention from Asian and American research; strategic management accounting was examined primarily by Australasian and UK/Ireland researchers; risk management and social and environmental accounting was mostly explored by Continental European researchers; accounting software and systems was mostly examined by Asian researchers; and roles of accountants mostly by Australasian researchers.

4. A Social and Critical Commentary on Common Research Topics¹³

After reading all the papers seven themes were identified as of interest to a social and critical theory analysis namely: the search for 'Relevance Lost' and new costing; management control, the environment and the search for 'fits'; reconstituting the public sector; change and

¹² 402 papers examine the major topics. 73 papers cover other topics and are not included in Figure 12.

¹³ Given the number of papers involved in this analysis and wordage constraints not every paper in MAR has been referenced. Rather some papers relevant to the arguments are referenced. The amount varies in each topic partly because of the number of papers concerned but also because companion papers in this special edition review the topic concerned.

institutional theory; post-structural, constructivist and critical contributions; social and environmental accounting; and the changing geography of time and space.

4.1 The search for 'Relevance Lost' and new costing

It is easy to forget the fervour amongst researchers and practitioners aroused by Kaplan and Johnson's (1987) thesis of fifty years of management accounting stagnation, and the merits of activity based costing (ABC), balanced scorecards (BSC), the limitations of discounted cash flow (DCF), and later the benefits of Japanese costing. Other semi-academic and consultant contributions that attracted attention include economic value added performance appraisal (EVA) and 'Beyond Budgeting'. Many early papers linked their contributions to the 'Relevance Lost' debate.

Some papers indicated benefits from adopting some reforms (e.g. Gietzman, 1990; Baird et al., 2004; Wiersma, 2009) but others expressed reservations. These included: unsubstantiated claims of a crisis (Holzer and Norreklit, 1991); alleged benefits of ABC, BSC and EVA being excessive (Bromwich and Walker, 1998; Stark and Thomas, 1998); ABC being dysfunctional (Malmi, 1997; Major and Hopper, 2005); ABC, BSC and EVA not being novel (Horngren, 1995; Staubus, 1990; Bourguignon et al., 2004) and sometimes technically inaccurate (Brignall et al., 1991; Mitchell, 1994; Abernathy et al., 2001); implementation problems (Innes and Mitchell, 1990), especially if they lack collective worker participation and appropriate leadership styles (Horzée and Bruggeman, 2010); waning practitioner interest and adoption (Christensen and Wagenhofer, 1997; Innes, 2000); applications deviating from recommended prescriptions (Kellett and Sweeting, 1991; Spechbacher et al., 2003); their interpretive flexibility to accommodate conflicts over their scope and purpose when practiced deviating from claims that they are objective and well-defined (Ax and Bjornenak, 2005). Ironically given assertions that such reforms could address Japanese competition, Japanese firms proved indifferent and preferred Just-in-time and Total Quality Management philosophies emphasising simple controls, forward strategic planning, target costing, and communicating goals and strategies to employees (Yoshikawa, 1994; Scarborough et al., 1991). Despite claims that Japanese methods were not easily transferable it became evident that Japanese companies were doing so in Europe and the USA (Bruggeman and Slagmunder, 1995; Daniel et al., 1995).

Budgeting appears alive and well (Libby and Lindsay, 2010) though implementing 'beyond budgeting' ideas may alter the supply and demand for management information and 'stretch' managers (Bourmistrov and Kaarboe, 2013). DCF has proved less problematic and more widely used than presumed, though often used alongside simpler techniques embracing non-financial considerations (Kader and Dugdale, 1998). More advanced finance techniques and hurdle rates, not always applied correctly, are often adjusted to incorporate risk, uncertainties and strategic factors (Verbeeten, 2006; Carr et al., 2010). A recurring finding is that German and other Northern European firms have longer-term systems and priorities, and emphasise managerial information more than Anglo-American firms with a financial orientation to satisfy shareholders (Coates et al., 1995; Carr and Tomkins, 1998; Brewer, 1998; Sheridan, 1995). Surprisingly papers on material requirements systems and enterprise resource planning systems (ERP) that automate and integrate planning and control are sparse. Findings suggest that

management accounting systems can be operated separately; are not easily integrated; implementation is less linear and predictable than commonly assumed; negotiations and combinations of users and technology bring modifications to incorporate familiar institutionalised practices; and affordability and the power of practitioners mediate how familiar accounting logics become integrated into ERP systems (Granlund and Malmi, 2002; Quattrone and Hopper, 2001; Wagner et al., 2011).

The work above illustrates how research in MAR has challenged and qualified claims by proponents of allegedly new techniques. However, why and how many allegedly new innovations attracted so much attention and their speedy incorporation into received accounting knowledge merit greater scrutiny. Bjornenak (1997) and (Bjornenak and Olson (1999) suggest that consultant-researchers and consultants working in expertise centres of firms could facilitate better communication between consultancy and research but researchers publish in international research journals intolerant of multi-disciplinary problem-based research which takes considerable time, whereas consultants have limited access to or knowledge of academic research, have immediate work pressures, and must create saleable and ready-made solutions to problems perceived as confronting practitioners. Hence consultants often combine explicit and tacit knowledge whereas academics' report a more diffuse picture. Their knowledge requires academic training to understand and assess – a skill not infused by professional accounting education and training. Thus the diffusion of 'new' management accounting systems by consultants, sometimes with academic associates, lies outside refereed scientific journals, is frequently self-referential, and reliant on anecdotal case studies and rhetoric, it is quickly and uncritically incorporated into textbooks and syllabi.

Professional privilege and recognition rest upon claims that members possess unique scientifically verified knowledge not easily understood by others. In most professions this draws on refereed academic research but not in professional accounting institutions, as an inspection of their textbooks and syllabi will reveal. The evolution of professional management accounting knowledge rests uneasily with presumptions that it is scientifically verified and constitutes the basis for professional recognition. Some critical scholars see professions as self-interested occupational groups which pursue strategies accordingly. However, little is known on how their strategies relate to the diffusion of accounting knowledge. For example, what are the implications and merits of professional accounting associations' global expansion strategies, especially in developing countries? If they reverted to emphasising manufacturing more, as some commend, rather than financial management then how would existing or potential members aspiring to senior financial positions react? Was the interest by professional associations in strategic management, which research claims consists of ill-defined techniques already better performed by other functions attributable to a desire to expand an occupation under threat? MAR papers shed little light on the diffusion of management accounting knowledge and how and why different constituencies reproduce and redefine it.

4.2 Management Control, the Environment and the Search for 'Fits'

Many early MAR papers sought to go beyond costing and develop a holistic, multi-disciplinary theory of management control - drawing on systems theory, cybernetics, strategy and

organisational behaviour to trace, largely through case studies, how and why managers actually exercised control. The desire was to locate management accounting within a wider context and its position within a package of controls in the MCWG tradition, whose members supplied many early papers. Topics included: how managerial choices and perceptions of strategy and structure mediate the use of management controls (Archer and Otley, 1991); decoupling of financial and operational controls and granting managers sufficient discretion to use measures as buffers according to circumstances (Euske et al., 1993); and designing controls to meet environmental threats and using informal information to assist coordination and negotiation (Berry et al., 1991). Such work lacked respect for theoretical boundaries and frequently criticised Anthony's model of management control for being overly rigid and hierarchical (Otley, 1994; Marginson, 1999). However, despite valiant attempts to distil a wide range of factors into a single model (e.g. Cobb et al., 1995; Haas and Kleingeld, 1999), no dominant generalizable model ensued. Nevertheless the work revealed a broader conception of management accounting incorporating, *inter alia*, objectives, strategy, environmental monitoring and adaptation, behavioural factors, rewards, unanticipated consequences, and interdependencies between control systems.

Open systems work declined and work seeking order and 'fit' grew. This endeavours to match types and features of management control systems and performance measures to organisational, environmental and individual factors.¹⁴ The aim is to identify, for managers, which systems work under which circumstances. Theoretical approaches include: agency theory, transaction cost economics, contingency theory, goal-setting theory, equity theory, resource-based theory, and cognitive psychology. They have deployed a wide range of research methods, sometimes in conjunction.

Macro-level studies have identified various contingent factors that impinge on control system design. These include an organisation's objectives, e.g. desired innovation and acceptable risk; strategies - sometimes at product life cycle stages; organisational features, e.g. labour intensity, structure, size, departmental interdependencies, financial health, leadership styles and culture; and external factors, e.g. environmental and/or technological uncertainty and competition. These independent variables are then related to management accounting systems including their use in planning, strategy formulation, coordination, and control; their substitutability, difficulty of targets, budget flexibility, links to rewards, incorporation of marketing data and competitor analysis, and multiplicity of criteria; and processes, e.g. participation; budget scrutiny and how dialogic this is. Micro-level studies have tended to focus on performance management systems. Franco-Santos et al.'s (2012) review of such research reveals that they affect behaviour, organizational capabilities, and performance; play a role in strategy, communication, and management processes; generate organizational capabilities and perceptions of correct behaviour; and influence organizational routines and leadership. Effective performance measures are aligned to strategies; they are fair, transparent, consultative, controllable, timely and technically valid (especially when used for compensation); they reveal clear cause-and-effect relationships, are developed iteratively and

¹⁴ Given the number of articles in this area, the constraints of wordage, and the companion papers dedicated to this area the section on 'fit' has not been referenced.

incrementally to allow continuous improvements, and balance diagnostic and interactive, and informational and motivational factors. Their effectiveness is moderated by internal contingencies such as employees' experience; the organization's strategy, structure, information systems, culture, and management style, along with external contingencies such as competition or environmental uncertainty. However, they can be time-consuming exercises that increase costs and workloads; generate internal tensions; and bring judgement biases and perceptions of unfairness or subjectivity. Franco-Santos et al. (2012) note the lack of research on their costs, not least regarding employee workloads, job-related tensions and subjectivity.

Recently work on inter-organisational relationships has grown, possibly due to greater outsourcing, changing procurement methods, and greater collaboration over product development and cost reduction. Transaction cost economics research has traced how governance structures, hierarchical or market or hybrid, are influenced by uncertainty (environmental and human), asset specificity, and frequency of transactions; and how they affect transaction costs, economic efficiency and transactional stability. Their models are often robust for many buyer and supplier relationships, e.g. regarding open-book accounting and information sharing. However, exceptions exist, e.g. trust relations within networks developed over time can be valuable, and adversarial market contracting may inhibit mutual learning from joint costing exercises. Moreover, tensions between strategic intentions and controls can occur, and relational social norms can attenuate opportunism.

Work on 'fits' has advanced understanding of how behavioural and organisational factors bear on management accounting and has brought new issues such as inter-organisational control and strategic management accounting to the fore. Their work has employed mixed methods and theories which have arguably yielded rich insights. However, from a critical perspective the possibility of gaining greater exactitude in fitting systems to circumstances is questionable for reasons given earlier, e.g. human agency, and equifinality. Moreover, the notion of 'fit' accords managers and researchers a veneer of neutrality and technical expertise that denies the subjectivity, interests and distributional issues inherent in many design issues. For example, a study of industrial relations in UK companies found managers often used claims about adverse effects of competition upon returns on investment to curb labour militancy and trade union pressure; and labour-based cost ratios were used most when labour was weakest, e.g. part-time and/or female workers (Armstrong et al., 1996). If so, then accounting's effect on gendered and weak(ened) labour are a concern. But labour and industrial relations issues have been ignored in MAR, despite outsourcing, zero hours contracts, and anti-unionisation deleteriously effecting pay and working conditions in an era of globalisation and growing income differentials and inequality. Only one study (Peel et al., 1991) examined potentially beneficial effects of employee reporting and profit sharing. No study raised issues of employee reporting as a right and only one embraced Human Relations' concerns to increase job satisfaction, though a few performance measurement studies examined the effect of budgets upon work-related stress (Marginson, 2006; Jansen, 2011). There was only one study on poor, marginalised and disadvantaged groups of society – Australian Aborigines (Mayston, 1998). For much accounting research labour and the poor are invisible.

4.3 Reconstituting the Public Sector

Public sector research has expanded, probably due to the spread of new public sector management (NPM) importing private sector accounting techniques and commercialisation. The boundaries between the private and public sectors have become increasingly blurred. Nevertheless the public sector is a significant contributor to gross domestic product and the neglect of government accounting in management accounting textbooks and syllabi is disturbing, as it can implicitly imply that techniques based on private interests also serve the public interest,

Much early research came from the UK and New Zealand - test-beds of Reaganite and Thatcherite market-based policies. These brought outsourcing and procurement reforms; performance measures scoring and ranking schools and hospitals; output-based targets and rewards; and inspections. They often met with academic scepticism. Researchers accused them of being based on myths and ideologies; transferring power from professionals to managers to foster a commercial ethos and discourse at odds with service orientations (Ellwood, 1996; Ezzamel et al., 2007; Conrad and Uslu, 2011); and promoting practices that inhibit learning and change (Batac and Carussus, 2009). There are concerns about unreliable cost and efficiency measures, and how different cost systems render rankings problematic; performance-based rewards that impair delivery of services (Newberry and Pallot, 2004); and introducing private sector methods into units lacking the capability, inclination, experience and resources to manage commercially (Northcott and Llewellyn, 2003; Ellwood, 1996). For others the reforms represent disciplinary practices that render units and individuals visible and susceptible to work intensification (Jacobs, 1995; Broadbent et al., 1999) resulting in cost manipulation, resistance and decoupled systems (Lowe and Doolin, 1999; Marriott et al., 2011). The applicability of the reforms may be limited, i.e. only suitable for situations conducive to contracting - when goals are clear and organisational actors can control the process and predict outcomes (Spekle and Verbeeten, 2014).

However, some positive results emerged, particularly when trust prevailed; and professionals were involved and could mesh accounting systems with prevailing management systems and ethos, and situational differences (Lowe, 1997; Lapsley and Pallot, 2000; Jacobs et al., 2004; Bjørnenak, 2000). NPM principles of accounting have spread, especially to Continental Europe. They hit some of the aforementioned problems (e.g. Modell, 2001, 2003; Brignall and Modell, 2000; Ter Bog and van Helden, 2000). However, their relative success may be attributable to avoiding factors that impeded effective implementations elsewhere, i.e. not using accounting coercively but allowing it to be mediated locally to absorb conflicting pressures and needs (Aidemark and Lindkvist, 2004), and adapting it to situational circumstances (Johansson and Siverbo, 2014). Public sector employees will incorporate financial factors into decisions if they can influence and enact cost systems (Lehtonen, 2007).

Two special issues on public sector accounting appeared in 2011: on management control innovations in public sector networks, and accounting and the state. The focus of the first, is on 'joined up' government to integrate the work of separate departments. Barretta and Busco (2011) found that reforms of child care and protection agencies are bringing modernisation, inter-organizational collaboration and managerial innovation to the fore, and hence more interactive inter-organisational controls to manage risk and uncertainty (Cäker and Siverbo,

2011). However, to maintain effective service delivery, implementation problems that arise require informal accommodations. For example, political discourses proclaiming that cooperation and partnership are the heart of the UK National Health Service when flexible lead commissioning, integrated provision, and pooled budgets were being introduced were met by scepticism from strongly entrenched professions and the policies had to be reconciled with limited cooperation (Kurunmäki and Miller, 2011); when hospitals in Australia were amalgamated into networks problems of reconciling efficiency and legitimacy, and actors' different commitments to the reforms' ideals and collaboration produced different control systems (Grafton et al. (2011); similar results were found in a Portuguese Port Authority (Marques et al., 2011); in Sweden increased financial stringency and monitoring of home help units and health centres meant they had to rely on self-controls and informal coordination to deliver services effectively (Carlsson-Wall et al., 2011). Governance affects inter-organisational relations, e.g. conflicts between relational and bureaucratic governance brought lower expectations of supplier behaviour (Johansson and Siverbo, 2011); and vertical and horizontal controls in municipal joint ventures diminished trust, which impaired the realisation of economies of scale (Kominis and Dudau, 2012).

The second special issue found attempts to make the public sector more business-like, more performance focussed, and to improve managerial decision-making could hit problems. For example, the introduction of accruals accounting in Ireland and the UK during the 1990s hit different political logics - in the UK a pragmatic non-ideological approach brought its incorporation but not in Ireland where a few civil servants drove the change with little involvement of politicians but gave departments discretion over developing accruals accounting (Hyndman and Connolly, 2011); introducing output oriented budgeting and control in the Netherlands had to be reconciled with another prevailing logic, namely programme budgeting (Ter Bogt and Van Helden, 2011); performance-based appraisal and rewards implemented in three Italian Ministries became ambiguous and thus translated and operationalised differently which resulted in differing results, uncertain meanings, unclear intentions and conflicting goals (Arnaboldi and Palermo, 2011). The nature of government may make a difference, e.g. in the Scottish parliament budgeting was stable under coalition governments but became more fragmented and relied on 'behind the scenes' negotiations under minority government (Lapsley et al., 2011); local politicians in Holland implemented NPM performance measures to evaluate managers and departments but subsequently proved disinterested in the ensuing data but made subjective evaluations incorporating broader criteria (Ter Bogt and Van Helden, 2011). The studies display how political logics and discourse, and political systems influence the conception, implementation and enactment of accounting instruments seeking to modernise governance, and help redress complaints that despite numerous studies of public sector transformation the manner and means of its diffusion are neglected (Lapsley and Wright, 2004).

The above work adds substantially to our knowledge of how and why many NPM accounting reforms hit problems, and what brings more effective applications. However, it leaves some fundamental questions unanswered. Public sector accounting innovations involve power, the state and are not neutral (Kurunmäki et al., 2011). They largely stem from government

initiatives, which brings politics and politicians to the fore (Lapsley and Wright, 2004). For example, in the UK and New Zealand reforms have often been top-down impositions by central governments following a political logic of private is better than public, reducing the scale and cost of the public sector, and reducing the influence of professional employees. In contrast in Scandinavia, where practitioners appear more involved and government is more decentralised, there has been relative ideological indifference to ownership, and more interest in increasing public accountability rather than ideologies of state reform (Kurunmaki et al. 2003; Modell et al., 2007; Petterson, 2004; Lehtonen, 2007). However, issues of power, political creeds and interests are largely unexplored.

A striking neglect is civil society engagement in budgeting. As discussed later, Foucauldian work has demonstrated how management accounting constitutes power-knowledge systems that render subjects governable, and ANT work reveals how they are shaped by mediation and translation. These are important contributions but a more critical viewpoint would ask not just how the state can control subjects but how accounting can enable civil society to control the state. Only one paper mentioned furthering democracy (Brunsson, 1994). However, publically available financial data can render government more susceptible to popular scrutiny, debate and common resolution. For example, Shaoul (1998) used accounting data on capital charging in UK hospitals to demonstrate the cost superiority of public hospitals over private ones and to challenge myths of public sector management inefficiency.

Civil society participation is a growing interest in public administration. It brings the nature of democracy, power differentials under pluralism, public access to information, and public involvement to the fore. For example, civil society participation in budgeting is central in ‘good governance’ reforms in developing countries. The belief is that it can improve delivery of local services, the performance and accountability of bureaucracies, and social justice. Successful citizen involvement is often led by NGOs that analyse data and mobilise citizens, and the media are vital for publicising and following up the issues raised (Moynihan, 2007). In rich or poor countries alike, for civil society involvement to be effective state agencies must be willing and able to disseminate information and hold meetings, involve a representative sector of the population, engage in meaningful discourse, and alter public decision-making at each budgeting stage, i.e. resource allocation, budget execution and budget evaluation. But citizen accounting has been neglected.

4.4 Change and Institutional theory

From MAR’s inception change and implementation has been a preoccupation. Much work is based on ‘old’ institutional economics (OIE) and new institutional sociology (NIS).¹⁵ For succinctness and as both approaches in MAR papers tend to concentrate on intra- rather than extra-organisational factors, their findings are considered together. Both challenge orthodox economic explanations of accounting system choices and their consequences. NIS sees systems as a product of desires to survive and to gain external legitimacy by conforming with external

¹⁵ This area has also been influenced by grounded theory, e.g. Vamosi (2000); Perren and Grant, (2000) and Giddens’ structuration theory, e.g. Ahrens and Chapman (2002) but these are not considered here. Important as they are they tend to feed into and reinforce institutional work.

pressure from regulative institutions, popular beliefs about what is right; and more recently by accommodating competing logics within organisations and beyond, and adopting paths used successfully previously. Systems are a consequence of mimicry, beliefs, past solutions, or coercive imposition. OIE emphasises that to be enacted they must mesh with prevailing rules and routines through evolutionary change or, if revolutionary, emanate from the recognition of an organisational crisis, otherwise they may be rejected, or become loosely coupled or decoupled from practices.

Institutionalised beliefs affect accounting choices, e.g. accountants' and economists' conflicting views on marginal, full and ABC costing were institutionalised differently across sites resulting in managers attaching different routines, meanings and significance to accounting data (Lucas, 2003); an ABC adoption precipitated by external institutional forces was shaped by intra-organizational power relations and logics leading to (non)usage and manipulation of the system (Dambrin et al., 2007). Tensions emerge when unfamiliar accounting routines are implemented, e.g. an ABC adoption culminated in a less radical version that left strategic thinking of senior management unchanged (Soin et al., 2002); similarly heroic narratives of senior managers in a strategic management accounting initiative failed to materialise when it clashed with established routines (Seal, 2006). Routines are difficult to transform, e.g. agricultural gross margin accounting has persisted as an institutionalized practice within the UK agricultural advisory sector and accounting agricultural education despite its deficiencies (Jack, 2005). Attempts to justify and thence institutionalise changes can call on social norms, e.g. a senior management accountant in a German manufacturing firm reconstructed, institutionalised and legitimised his new "business partner" role by claiming it tallied with broader societal changes (Goretzki et al., 2013).

If systems fail to become institutionalised routines they may become ignored or loosely coupled or decoupled from operations, e.g. conflicts and power struggles surrounding budgeting changes in a UK police force resulted in budgets becoming decoupled from operations - accounting became a discourse to reconcile conflicts not a control tool (Collier, 2001); when a newly corporatized Malaysian public utility recruited new accounting graduates and imposed new budgeting rules that became loosely coupled to other activities due to problems of trust, resistance and power (Nor-Aziah and Scapens, 2007); a large Norwegian hospital under external pressures to improve efficiency and seeking legitimacy implemented NPM accounting and performance management reforms but they became decoupled from operations (Modell, 2001); Swedish universities adopted management-by-objectives but formal goals and performance indicators became loosely coupled following conflicts and active resistance (Modell, 2003). If new systems are not institutionalised they can reproduce old routines, e.g. new performance evaluation routines transpired not to be tools for improving organisational performance but reproduced habitual thoughts, actions, and relied on trust (Johansson and Baldvinsdottir, 2003). However, accounting can become significant during revolutionary change, e.g. in organisational crises it was used for learning, culture change, and identifying 'trustworthy' solutions (Busco et al., 2006); total quality management techniques beset with institutional contradictions resulted in resistance that created space for institutional entrepreneurs to accommodate new and old routines (Sharma et al., 2010). On the other hand,

without a general recognition of crisis, accounting may preserve the status quo, e.g. established flexible and informal management accounting rules and routines smoothed frictions with formal management accounting rules but averted pressures for major changes (Lukka, 2007); and searches for solutions to problems became decoupled from change actions (Busco et al., 2007). Thus management of the change process is important, e.g. how resistance to new accounting information was overcome varied according to the senior management leadership styles employees were habituated to (Jansen, 2011).

Both OIE and NIS work in MAR has produced significant insights on intra-organisational change, especially implementation problems and their ramifications for the (non)acceptance and (non)usage of management accounting information. This is an antidote to functional theories presuming management accounting change is driven by economic efficiency, contracting, and environmental and organisational attributes. Instead it shows how change may stem from desires for legitimacy; the importance of managing change; how tensions between forces for stability and change bring resistance and unanticipated consequences; how dialectical analysis incorporating path dependency, contradiction and praxis may be more productive than analyses based on predictive models; change may not be as linear or politically or functionally rational as often presumed; institutional logics and discourse may drive changes but accounting techniques can bypass these; and change often relies on trust and must satisfy constituencies beyond shareholders.

A fundamental tenet of OIE is that economics is inseparable from the social and political system it is embedded in. Its founders were reformers that challenged prevailing distributions and mechanisms of power and accountability, e.g. by investigating how corporations shape institutional beliefs through mediums such as advertising. However, OIE work in MAR fails to enter such terrain – it is non-normative and restricted to implementation problems. Social and political effects of external interventions and power differentials tend to be ignored. Similarly, NIS emphasises how external institutions - whether cultural, political, regulative, professional, or other businesses - coerce organisations to conform, mimic or reproduce cultural norms. However, few papers systematically examine how the diffusion and the repercussions of management accounting changes, which may be based on myths or cultural beliefs, reflect ideologies and interests of more powerful agents that are not universally shared, e.g. European Union regulators and consultants diffused ABC throughout telecommunication firms despite technical deficiencies that emerged upon implementation with deleterious repercussions for some employees (Major and Hopper, 2005). Moreover, despite a recognition of the importance of the state in early institutional work management accounting research in MAR has largely neglected the state, e.g. its role in creating an “audit society” that may expand in the wake of the global financial crisis (Clegg, 2010). Institutional research in MAR has been myopic and has failed to be more critical.

4.5 Post-structural, constructivist and critical contributions

MAR has not been averse to publishing critical work, much of which might loosely be called post-structural (especially Foucauldian) and constructivist (largely ANT). Two central issues emerge from Foucauldian work. First, how Foucault’s image of panoptical architecture, e.g.

prisons, built in the name of rational reform rather than physical punishment, creates central points (invisible to the controlled) to render subjects visible and thus controllable is analogous to management accounting, albeit in a more abstract form. For example, management control in a British automotive parts distributor reproduced Foucault's (1975) image of disciplinary power and surveillance but given the contingent agency of managers, it needed supplementation by insights from Giddens' (1984) structuration theory (Cowton and Dopson, 2002); and Harold Geneen's controls in ITT based on 'management by the numbers' disciplined and rendered managers controllable but again the Foucauldian analysis required extension, in this instance into political economy, to understand labour resistance and changes following Geneen's overthrow (Hopper and Macintosh, 1993). Public sector research reported previously has made similar observations, e.g. a study combining Foucauldian and ANT analyses found that casemix accounting potentially made hospital activities and employees more visible and thence controllable but their calculations and 'facts' spawned discourses that precipitated resistance and alternative actions (Lowe and Doolin, 1999). The second contribution lies in revealing how power and knowledge are intrinsically related, and are reproduced in mundane taken-for-granted practices such as management accounting. For example, cost accounting supplemented by mobile workers, open books, contracts, and exporting responsibility for finished goods inventories created a factory as a single space managed by time, and its emphasis on speed and punctuality exported uncertainty to workers, subcontractors and customers (Mouritsen and Bekke, 1999). We as researchers and teachers simultaneously reproduce disciplinary knowledge and are subject to it, e.g. we suffer the vogue for research performance assessment based on volumes of publications in journals ranked by arbitrary 'quality' measures, whilst we propound performance evaluation as a matter of 'fit' by neutral, technical specialist managers, which sanitises such decisions of politics, interests and possible emancipatory reform.

Social constructivism, especially ANT, seeks to open up the 'black box' of theories, technologies and systems (including accounting ones) to reveal they are not stable self-evident 'truths' but are created in unstable networks of human and non-human 'actants that negotiate solutions (in constant flux) based on shared meanings and alignment of their interests. Emphasis is laid on translation - how actors exercise authority over and cooperate with other elements in a network; how issues are problematised; getting others to recognise this; enrolling and mobilising allies; the use of 'inscriptions' i.e. texts, documents, manuals, to convince others; and mediating means and ends to keep projects alive. Technologies may fail, be resisted, modified, replaced or lie dormant as networks are dynamic and porous: new or discarded actors, whether people or technologies, may enter and effect changes that are neither linear nor purposive and can be unpredictable. Ontologically ANT is 'flat': it does not construct 'nested' hierarchical structures akin to 'Russian dolls' - each actor may have influence. Like ethnography, ANT sees knowledge as created in social processes, i.e. performance, but it focuses on outcomes and attendant practices not subjective beliefs. However, the assumption that technologies are actants, i.e. they can mobilise changes, gives it an element of realism and is controversial. ANT has been criticised for being amoral as it assumes that all actants are potentially equal, it lacks normative criteria to judge outcomes, it produces micro-descriptions

of processes that neglect the influence of powerful institutions such as corporations and the state, and it does not explain why and how a network exists.

These criticisms have merit but nevertheless ANT articles in MAR have brought fresh insights on change, creativity, intellectual capital, risk management, and practice. Change may not be linear and purposive. For example, ERP implementations did not follow a logical rational sequence of applying knowledge but incorporated ANT notions of enaction, poly-rationality and praxis to reveal how ‘a-centred’ organizations (i.e. no fixed central command point) ‘drifted’ with no pattern or end point (Quattrone and Hopper, 2001). Other studies reveal how accounting systems are products of mediation and translation. For example, casemix systems in a hospital appeared to be black-boxed systems ready for implementation but had to be modified to enrol support and became an actant that constructed a particular view of an organisation (Lowe, 2001); accounting in dynamic and complex business networks proved schizophrenic, producing shifting behaviours and notions of order within a short time which created instability not stability, and emergent and unintended rather than planned change (Thrane, 2007); accounting and calculative practices in a private equity value chain reflected dispersed, preordained beliefs and understandings, and appropriate means and ends rather than conventional methods prescribed in accounting texts (Nama and Lowe, 2014); and strategy was maintained by managing tensions and dialectical relationships between functional areas with conflicting goals and logics – although accountants were sometimes the custodians of the budgetary system, other functions acted as corporate policemen (Seal and Mattimoe, 2014).

Rather than seeing functional rivalries as a disruptive obstacle to effective control such work suggests that dialectical management processes can ease and harness tensions between functions, and enhance strategic control. For example, Danish chief accountants mediated different forms of calculation rather than imposing one financial calculus, i.e. their work was relational not controlling (Mouritsen, 1996). Moreover, ANT studies demonstrate that open book accounting and target costing have not only *inter-* but also *intra-*organizational effects by re-translating the ‘identity’ or ‘core competence’ of firms and, contrary to notions of ‘fit’ between controls and a transactional setting, inter-organisational controls can be fluid due to mediations during collaborations, with unclear consequences (Mouritsen et al., 2001; Seal et al. 1999). Such studies indicate that change may be less predictable than commonly assumed, systems may be less stable than often presumed, and accounting’s role in mediating relations may be as important as supplying means of hierarchical control.

Most organisations maintain a paradoxical balance between creativity and productivity. Management accounting is often accused of fostering the latter at the expense of the former. For example, knowledge intensive research and development firms targeting fast growth were found to prefer planning rather than which conflicted with the shorter term, more traditional accounting metrics venture capital finance and stock markets used to evaluate them (Granlund and Taipaleenmäki, 2005). It has been argued that innovatory firms should abandon financial management systems that control tangible assets and instead connect intellectual capital indicators to value-added processes to better manage their knowledge-based resources and

understand their knowledge-production processes¹⁶ (Leitner and Warden, 2004; Ratnatunga et al., 2004). To do so they must tolerate a paradox of being ‘in’ and ‘out of’ control (Mouritsen and Larsen, 2005). Hence ANT work shows how accounting should recognise and encourage plurality, be decentered, and recognise how resistance can create organisational knowledge from heterogeneous constructs emanating from diverse organisational members rather than maintaining central discipline (McNamara et al., 2004). Thus accounting knowledge may be neither fixed nor generalizable and it exists in performance not prescriptive preordained texts. For example, when managers and ‘experts’ spent considerable time and resources unsuccessfully improving performance through new manufacturing performance measures, performance and its accounting representations took an unsettled quality akin to ‘relational drifting’ and various networks constantly (re)shaped accounting inscriptions (Andon et al., 2007). This challenges much conventional accounting as it denies an ontology based on objectivity, facticity and singular accounting representations of an underlying reality. However, it may provide insight into how accounting can encourage rather than stifle creativity.

ANT has contributed to research on risk management. Somewhat surprisingly most papers in MAR have been socially rather than technically oriented. Bhimani (2009) claims that to make risk management concepts actionable they need interpreting in technical, analytical and calculable terms. This resonates with Collier and Berry’s (2002) observation that the incorporation of risk in budgeting was socially constructed and there was little evidence of risk modelling or the use of probabilities. They note the prescriptive appeal of economics based risk and governance controls but to gain organisational legitimacy their deployment must be transparent, which renders them social constructs shaped by their context. Similar observations are found elsewhere. For example, Swedish bank managers dealing with operations, and managing risk and meeting regulatory demands respectively held different logics of calculation and beliefs about incorporating risk into management controls, and each group accepted information and evaluated changes accordingly (Wahlström, 2009); definitions of risk management from the Committee of Sponsoring Organizations of the Treadway Commission when practiced oscillated between information technology-based representations and social interpretations resulting in no common understanding of corporate affairs, and rather than improving performance or compliance risk measures they spawned a quest for accountability which created space for new and broader forms of knowledge than found in more coherent and homogenous accounting systems (Tekathen and Dechow, 2013); risk maps in the Norwegian petroleum industry did not provide early warning signals or defensive audit trails but became mediating instruments enabling scattered employees to reconcile their interests, and gain confidence in and associate with the project (Jordan et al., 2013). Power is also an issue. Huber and Scheytt (2013) argue that risk challenges widely held norms and normalizing forms of

¹⁶ However, intellectual capital techniques raise suspicions over intellectual property rights: if Scientific Management enabled firms to appropriate craft labour’s knowledge then are intellectual capital reports an appropriation of employees’ scientific expertise?

control, and its *dispositif*¹⁷ and assemblage of institutions, regulations and models gives elites engaged in risk management a discursive resource that allows them, exceptionally, to take self-interested extraordinary measures which cannot be rescinded and which gradually replace other management controls.

Such work prompts the question of what accounting practice is. It is alleged that management accounting researchers' success in establishing the area in academia as a social science has diverted attention from its technical core and issues of practical relevance (Balvinsdottir et al., 2010). However, ANT's emphasis is on what people 'practice'. Like interpretive and institutional work based on close observation it suggests accounting can be created and enacted differently than depictions by consultants and textbooks. ANT opens up the 'black box' of how technologies come into being. Rather than regarding accounting systems as 'given', ANT sees accounting as an unstable technology constructed in contingent socially negotiated processes of knowledge creation, i.e. it is neither independent nor stable and only exists in its performance. In so doing ANT extends our conception of what management accounting is and might be beyond its conventional remit. Its emphasis on 'performativity' (whereby a discipline such as accounting does not just describe calculations and forms of accountability but also frames them) raises fundamental issues about what management accountants do and should do, and how practical management accounting knowledge is developed.

More substantive political economy research in the original IPA Conference genre has been sparser. An exception is Baxter and Chua (2008) who employ Bourdieu's practice theory to show how the practices of the leader of the accounting and finance function precipitating a turnaround strategy were embedded in habitus and style and involved heterodox accounting practices. Seal (2010) is a rare contribution that employs discourse theory: it reveals how early texts on return on investment and value based management came to permeate managerial discourses and gather institutional support whereas strategic management accounting did not. The only labour process contributions have been historical. McLean (1996) examined how accounting was implicated in a shift to craft rather than bureaucratic control in UK shipbuilding (unlike Continental Europe), and Tyson (1996) disputed labour process histories of management accounting in the USA tailored clothing industry. As with other papers in MAR, critical work has neglected broader socio-economic analysis of management accounting change, which is surprising given papers' frequent reference to their import.

4.6 Social and environmental accounting

Until recently, papers in MAR on social and environmental accounting were sparse. Milne (1996) criticised management accounting systems for not measuring and evaluating social and environmental costs, or considering sustainability. However, no other social and environmental work emerged until Songini and Pistoni (2012), and Gond et al. (2012). Both re-emphasised this neglect and called for a new strategic paradigm that integrates sustainability into accounting, and is more focused on firms' ethical conduct, their social and environmental impact, and their commitments towards all stakeholders. 2013 brought a special edition on

¹⁷ Dispositif is used by Michel Foucault to refer to the institutional, physical, and administrative mechanisms and knowledge structures which enhance and maintain the exercise of power within the social body.

sustainable development. Citation analyses confirmed management accounting research's neglect of this. Moreover, social and environmental accounting appears unlikely to materialise unless it benefits investors, though stakeholder pressure and external agitation threatening corporate legitimacy can encourage businesses to produce business cases for sustainable development (Bebbington and Thomson, 2013). However, reports of such efforts are not encouraging. For example, businesses that bent to such pressure promised to introduce sustainability systems to gain legitimacy but their materialisation proved unlikely (Bouten and Hoozee, 2013); introducing performance measurement into management controls to help managers improve energy efficiency and integrate environmental matters in a Finnish petrochemical firm failed to do so (Virtanen et al., 2013); in an Australian public sector water business existing and accepted accounting practices, external political discourses, environmental management system procedures, risk management systems, regulatory compliance measures, water conservation and greenhouse emission targets led to sustainable accounting becoming decoupled from other issues (Moore, 2013); an Italian multinational introduced social and environmental accounting into its strategic planning but this had to be consistent with increasing profits (Contrafatto and Burns, 2013). Similarly, management controls in French listed companies and a Canadian multinational extractive company could only contribute to sustainable development if they benefited investors (Arjaliés and Mundy, 2013; Rodrigues et al. 2013). On the other hand more positive results have appeared. Dupont successfully linked value-based management to corporate environmental and economic performance - a step towards more sustainable decision making albeit within a business case logic (Figge and Hahn, 2013); Belgian manufacturers proactive in environmental matters were more likely to have corporate environmental strategies and environmental management controls, and to integrate environmental factors into decisions (Pondeville et al., 2013).

The contributions identify central debates within the social and environmental literature. For some it is a pragmatic question of developing more reliable corporate measures within controls to promote sustainability without threatening efficiency and profit goals. Whatever, this will require radical changes in management accounting practices. However, for others this will only produce 'greenwashing' that gives the impression of adoption of sustainability practices to gain external legitimacy and to mitigate pressures for environmental reform. Sustainability work challenges the logic of environmental resources being a source of greater economic returns and calls for fundamentally different economic and social systems - a topic not considered in MAR.

4.7 The changing geography of time and space in Management Accounting Research

Analysis of the national location of contributors to MAR shows how Continental Europe has become the dominant source. North America has provided a significant but relatively small number of contributors, often more oriented to psychological experiments, market-based economic research employing sophisticated statistical analysis. This is not wrong or unworthy but it marks a sharp differentiation with European research. In 1998 a special section of MAR invited non-European comments on a book on Continental European management accounting (Bhimani, 1996). They found a narrative difficult to derive. The technology of accounting appeared similar across countries but the meaning of being a management accountant, and their role, credentialing, and modes of research inquiry were diverse (Birkett, 1998). The interesting

questions were whether variety rather than consistency was emerging (Macintosh, 1998) and if practices are converging (probably so) then will they form a distinctive European approach? (Shields, 1998) Surprisingly, subsequent research in MAR has not pursued these issues despite frequent fleeting references to the effect of globalisation.

The examination of the topics, theories and research methods employed within European research in MAR revealed few national differences but was marked by multi-disciplinarity, eclecticism, and non-exclusivity of paradigms. Why and how this has occurred has not been studied but the growth of a network of internationally open but primarily European workshops, especially under the auspices of the European Accounting Association, supplemented by a networks and workshops on various management accounting topics have emerged – some formal but many loose, informal affairs. Alongside this cross-national seminar speakers and visits have increased in leading European research centres. Formerly UK research workshops such as the MCWG (now the Management Control Association) have extended their activities to Continental Europe; as has the European Network for Research in Organisational and Accounting Change. Both have been major test-beds and sources for articles in MAR. These developments have forged a distinctive European community and approach to management accounting research. In retrospect the efforts of the pioneers of European accounting institutions, such as Anthony Hopwood, have yielded rich results.

This is in contrast to management accounting in North America. Lukka (2010) notes that in Europe multi-paradigm accounting research is appreciated, or at least tolerated, and management accounting research is thriving: there are proportionately larger numbers of management accounting papers submitted to European conferences and workshops, conferences and workshops have grown, and there are reputable journals such as MAR that publish (high quality) management accounting research of all kinds. But in the North America the situation is different and gloomier (Albrecht and Sack, 2001). In the USA few universities have management accounting as their focus or as a strong research area, management accounting doctoral dissertations are getting fewer, management accounting is less visible in MBA programs, and universities recruit fewer management accounting scholars. Merchant (2010) attributes this to the highest ranked USA business schools valuing, almost exclusively, publications in academic journals deemed to be “A-level” and to have high numbers of SSCI citations. But these journals, typically five in number or less, publish predominantly empirical tests of economics-based models using large, archival data sets, which reduces topic, discipline, and research method diversity, to the detriment of the schools themselves, the academy, practice and society. He comments that the narrow focus of the USA business schools provides an opportunity for European business schools and elsewhere to assume leadership in important research areas that will be lost if they emulate the USA business school model.

Strangely, reports that the occupation of management accounting is disappearing, as reported in the USA, do not seem to apply elsewhere, especially in Europe, though research on the role and demographics of management accounting positions outside the USA is limited (Burns et al., 2004). Is it disappearing or being reconstituted? Is its role mainly limited to financial recording, especially around production, as possibly in much of Germany and Japan, or are management accountants becoming wide-ranging, multi-functional information and control

consultants and advisors as in visions of the strategic management accountant? Are aspects of management control being subsumed into other occupations such as cost engineers or MIS specialists? Should education and training pursue management accounting's links with finance and financially oriented modes of management to achieve senior positions or should it emphasise a broader management control role and/or return to its focus on manufacturing? Oddly, there has been little sustained research in MAR on what management accountants actually do, how this may vary internationally, how it may be changing, and the implications of this for education and credentialing, whether by accounting professional associations or in higher education.

The management accounting research geography of time and space has changed during Trevor's time. The switch within Europe from a national to a pan-European network may be attributable to globalisation whereby modern communications and cheaper air travel have compressed space and time for researchers, and made the co-production of articles and collaboration across national borders quicker and easier. However, the distance between North American and many European scholars appears to have grown, notwithstanding the efforts of North American colleagues of Trevor's vintage. From casual observation participation of North American scholars in European conferences and workshops, and visiting positions across both sides of the Atlantic appear to have diminished. Time will tell whether this is a loss to USA research, but to a critical researcher it smacks of the perils of excessive paradigm policing, which thankfully has been avoided in Europe. As Malmi (2010) warns after recounting his experiences in trying to publish an alternative paradigm to that in mainstream USA journals 'when one stops criticising, and makes unquestioned assumptions, one falls into the realm of mystical belief and religion' (ibid, p.123).

5. Conclusions

Returning to the themes raised in the introduction, to what extent have the hopes and aspirations of the parties discussed been met? From the perspective of the early 'behavioural accounting' researchers the progress has been remarkable: a fragmented body of original works has spawned a management control discipline in its own right, especially with respect to how individual, organisational and environmental factors shape control system design. MAR has helped extend behavioural research methods into qualitative methods and extended theories from the cognitive and social psychological into organisational, institutional and interpretive work, and more recently post-structuralism. Traditional topics such as control system design, costing and implementation have been extended alongside new topics such as strategic management accounting, inter-organisational control, risk management, and creativity in knowledge-based organisations. The desire of latter day MCWG and Management Accounting Research Group members in the UK (and no doubt other European researchers) for greater understanding of accounting practice via qualitative approaches rather than pursuing normative approaches from economic theory has been met and produced radically different conceptions of what practice constitutes. Lastly, viewed from the perspective of Anthony Hopwood and companion co-founders of the European Accounting Association, a vigorous, eclectic and thriving pan-European network of management accounting researchers has emerged in sharp contrast to North America where the discipline has become constrained and threatened. Sadly

the geography of management accounting research has changed and cross-Atlantic interaction has declined.

However, has MAR been critical? If critical is defined as making careful or analytical evaluations then the answer is positive. Examinations of 'new' costing have revealed their technical limitations, results sometimes at odds with their claimed benefits, and how their proponents' claim rely on rhetoric and dubious claims of novelty. Also the impact of radically different manufacturing planning and control approaches, especially ERP systems and Japanese methods has been traced. Work on management control, the environment and the search for 'fits' has challenged singular approaches to designing and operating management accounting systems and given insight into when particular approaches may be more effective; and it has extended to new areas such as strategic management accounting and inter-organisational controls. Work on reconstituting the public sector has revealed unexpected and undesirable consequences of political reforms and the factors that can ameliorate this. Institutional theory has shown how external factors, not invariably economic, drive changes; that the process may not be as linear as often presumed; how implementation problems and unanticipated consequences may ensue; and how more effective change processes may be undertaken. Post-structural and constructivist contributions have challenged notions of what constitutes the practice of management accounting, how accounting technologies continually evolve within a milieu of actors, and how such 'messy' processes may be linked to creativity. Such work has extended and challenged much conventional management accounting knowledge.

MAR has not been averse to publishing critical theory work, especially Foucauldian approaches, that associate mundane practices such as management accounting with power-knowledge systems in times of modernity that render subjects disciplined and controllable. It has also published much work inclined to social approaches as in institutional, grounded, post-structural and constructivist theories. Very recently it has published material on social and environmental accounting. When MAR is evaluated against the definition of social and critical criteria adopted by the founders of the IPA Conference, much of its content falls within this remit. However, from a social and critical perspective some major themes have been neglected.

An insight from discourse theory (prominent in the social sciences but little considered in MAR) is that language conveys particular depictions of the world but inevitably denies others. Much work in MAR reproduces a world where managers in corporations (often large transnationals) and in the state match accounting calculations and controls to the characteristics of their organisations, its employees and environment to further organisational ends. This tends to ignore how and why power and influence is distributed unevenly and it reproduces a sanitised corporate version of management accounting and the world it inhabits. However, as Foucauldian work shows, power and knowledge are inextricably linked - knowledge produces and reproduces how we conceive the world.

For some researchers this is not problematic as critical and social themes are not deemed to be the province of management accounting research and education in universities. This paper takes issue with this view as it neglects the role of academics and intellectuals in society, and

their responsibility to serve public rather than private interests. In contrast, critical theorists seek to reflectively assess and critique society by applying knowledge from the social sciences and the humanities. From a critical perspective, 'differences' and 'silences' in MAR prompt concern. Insofar as the effects of globalisation are explored it is with respect to protecting corporate interests. Employee issues surrounding gender, race, conditions of work, job satisfaction and stress, and unionisation and industrial relations are ignored. Ironically Human Relations work that inspired much early behavioural accounting, now rightly dismissed as naïve and managerial, was underpinned by an ethos of making work more fulfilling for employees. Much accounting research today lacks a Utopian vision and idealism. The state has become portrayed as a site for efficient delivery of services devoid of political context, ideology or citizen participation. Civil society involvement, improving democracy and aiding media scrutiny of political acts through increased access to financial information has been ignored, along with the needs and concerns of civil society organisations, especially NGOs, voluntary and cultural organisations, and charities. Accounting in developing countries (as opposed to transnational corporations and institutions) has been neglected and rarely assessed according to its contribution to the United Nation's Millennium Development Goals¹⁸ established in 2000. The neglect of themes seeking to give greater voice, influence and assistance to marginalised and disadvantaged societal groups and impending ecological disaster is a cause for concern.

Management accounting need not confine itself to what managers do and want. Alternative forms of management, e.g. co-operatives, can exist. Accounting need not just serve private interests and governments - it also affects employees, the disadvantaged, civil society and the public interest. Why such themes have been neglected is complex. It may be attributable to the growing absorption of accounting departments into business schools; the content of accounting degrees aping professional syllabi; and research evaluation exercises allegedly favouring 'scientific' methods and managerial agendas serving contemporary capitalism. Such research is legitimate but when academic concerns unduly converge with those of business, the profession, large accounting firms, and the powerful it is worrisome. It reduces academics' role to reproducing a corporate and capitalist hegemony and maintaining the status quo to the exclusion of other constituent's interests and needs. However, MAR has been receptive to critical work. The problem is the lack of submissions on neglected themes and topics identified above and the danger of researchers exercising self-control by perceiving that the predominance of conventional approaches is immutable. Hopefully more work on neglected critical themes will emerge in MAR over its next twenty-five years.

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¹⁸ These seek to eradicate extreme poverty and hunger; achieve universal primary education; promote gender equality; reduce child mortality; improve maternal health; combat HIV/AIDS, malaria, and other diseases; ensure environmental sustainability; and develop a global partnership for development.

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